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OPINIONS
BUREAU

January 11, 2020

To Illinois Attorney General Opinions Bureau:

I am a newly elected State's Attorney in Shelby County. I am requesting a formal written opinion from the Illinois Attorney General's Office on an issue that has been ongoing in Shelby County for a substantial period of time.

In 1937, William G. Blyman, a private land-owner bequeathed real estate to the City of Shelbyville, Shelby County, Illinois "for the benefit of the Shelbyville City Cemetery known as Glenwood Cemetery." Because Glenwood Cemetery does not yet have a need to use the land for burial purposes, the land has been leased by the City of Shelbyville to a private person to be used for agricultural purposes on a cash rental basis.

The Shelby County Supervisor of Assessments recently inquired of my office as to which party is legally responsible for payment of taxes on the real estate. I verbally reviewed this case with an attorney from your Opinions Bureau and received a 1992 informal opinion from your office (I - 92-048); however, the opinion does not discuss which party is responsible for tax payment. I was unable to locate any published appellate court cases that were directly on point. A formal written opinion on this issue would be very helpful.

Please let me know if additional information would assist the Opinions Bureau. Thank you in advance for your consideration and assistance.

Sincerely,

A solid black rectangular box redacting the signature of Nichole Kroncke.

Nichole Kroncke
Shelby County State's Attorney