

NEIL F. HARTIGAN ATTORNEY GENERAL STATE OF ILLINOIS SPRINGFIELD 62706

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COMPATIBILITY OF OFFICES: Township Assessor and Member of City Zoning Board of Appeals

Honorable Brett Irving State's Attorney, Pike County Pike County Courthouse Pittsfield, Illinois 62363

Dear Mr. Irving:

I have your letter of June 16, 1989, wherein you inquire whether the offices of township assessor and member of the city zoning board of appeals are compatible. Because of the nature of your question, I do not believe that an official opinion of the Attorney General is necessary. I will, however, comment informally upon the question you have raised.

Offices are deemed to be incompatible where the constitution or a statute specifically prohibits the occupant of one office from holding the other, or where the duties of two offices conflict so that the holder of one cannot, in every instance, properly and faithfully perform all the duties of the other. People ex rel. Myers v. Haas (1908), 148 Ill. App. 283, 286.

There is no constitutional or statutory provision which prohibits one person from simultaneously serving as both township assessor and as a member of the city zoning board of appeals of a city located within the township. The issue,

therefore, is whether the duties of either office are such that the holder of one cannot, in every instance, properly and faithfully perform all of the duties of the other.

Tax assessors generally are charged with the duty of evaluating and appraising real property for tax purposes. (See, Ill. Rev. Stat. 1987, ch. 120, par. 482.) Members of a city zoning board of appeals hear and decide and review any orders or decisions made with regard to variances, special and non-conforming uses and zoning decisions in general. (Ill. Rev. Stat. 1987, ch. 24, par. 11-13-3.) From an examination of the statutes and a consideration of the duties of the two offices, it does not appear that any potential conflict exists which would prevent the complete fulfillment of the duties of both offices by one person. Based upon a similar analysis, Attorney General Clark advised, in unpublished opinion No. UP-1922, issued March 20, 1968, that one person could simultaneously hold the offices of township assessor and member of a county zoning board of appeals, the latter office being generally analogous to the office of city board of zoning appeals member.

It appears, therefore, that the offices of member of a city zoning board of appeals and township assessor are not incompatible.

This is not an official opinion of the Attorney General. If we may be of further assistance, please advise.

Very truly yours,

MICHAEL J. LUKE
Senior Assistant Attorney General
Chief, Opinions Division