

# **Bond Case Briefs**

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## **COUNTIES - ILLINOIS**

### **Blanchard v. Berrios**

**Supreme Court of Illinois - December 1, 2016 - N.E.3d - 2016 IL 120315 - 2016 WL 7007820**

County inspector general brought action against county assessor for declaratory judgment that it was obligated to comply with inspector's investigation into circumstances surrounding grant of exemptions from property tax and to comply with subpoena.

The Circuit Court entered order requiring assessor to produce subpoenaed documents. Assessor appealed. The Appellate Court affirmed. Assessor's leave to appeal was granted.

The Supreme Court of Illinois held that:

- County ordinances creating office of inspector general and imposing duty on elected county officials to cooperate with investigation by inspector general were proper exercise of county board of commissioners' constitutional authority to exercise those duties, powers and functions provided by law and those provided by county ordinance";
- Ordinances were proper exercise of board' statutory authority to "alter any other duties, powers or functions or impose additional duties, powers and functions upon county officers";
- Assessor did not have authority to oversee or supervise its office free from oversight or investigation by inspector general;
- Ordinances did not impermissibly conflict with county assessor's home rule authority to assess property taxes and grant exemptions from same;
- Board had home rule authority to enact ordinances creating office of inspector general and imposing duty on elected county officials to cooperate with investigation by inspector general; and
- County assessor, as elected official, was not separate from county, as local unit of government recognized under Illinois Constitution, and thus, was subject to ordinances enacted by board.