

Bond Case Briefs

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Dumas v. Pappas

Appellate Court of Illinois, First District, Sixth Division - February 7, 2014 - N.E.3d - 2014 IL App (1st) 121966

Property taxpayers filed petition for writ of mandamus and for declaratory judgment against county treasurer, county clerk, and county assessor, seeking order compelling recomputation of five years of taxpayers' property tax bills and judgment declaring that the overassessment of their real property was unlawful. The Circuit Court dismissed petition with prejudice. Taxpayers appealed.

The Appellate Court held that:

- Mandamus could not be used to compel county clerk to recompute taxes;
- Circuit Court lacked subject matter jurisdiction to grant requested relief; and
- Taxpayers were not entitled to amend their petition.

Mandamus could not be used to compel county clerk to recompute five years of taxpayers' property tax bills, although taxpayers alleged that the assessor failed in his duty to act when he refused and failed to respond to their application for certificate of error. Taxpayers were not entitled to participate in certificate of error procedure, and assessor's duty to execute a certificate of error for taxpayers' property was discretionary and thus could not form basis for writ of mandamus.

Circuit Court lacked subject matter jurisdiction to grant mandamus or declaratory judgment to taxpayers who petitioned for order compelling recomputation of five years of their property tax bills and for judgment declaring that the overassessment of their real property was unlawful. Taxpayers failed to allege that they exhausted their administrative remedies prior to filing their petition, and taxpayers did not allege that their property was tax exempt or that the real estate tax was unauthorized by law, so as to meet conditions for them to bypass administrative remedies and seek relief in the courts.

Under statute that gave right to amend where a plaintiff alleged sufficient facts but sought the wrong remedy, property taxpayers were not entitled to amend their mandamus petition, and trial court could instead dismiss the petition with prejudice. Taxpayers' reliance on statute was misplaced because trial court found that they failed to allege sufficient facts to support their right to relief.