

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Boulevard Arts Center
DOCKET NO.: 03-26058.001-C-1
PARCEL NO.: 20-17-309-001-0000

The parties of record before the Property Tax Appeal Board are Boulevard Arts Center, the appellant, by attorney Adam E. Bossov of the Law Offices of Adam E. Bossov, P.C., Chicago; and the Cook County Board of Review.

The subject property is improved with a commercial building used as a community art center. The property is located in Chicago, Lake Township, Cook County.

The appellant's argument is based on the contention that the Cook County Assessor failed to properly implement an exemption that was obtained against the land and all of the improvements that was granted in 2000. Included with the appellant's submission was a Non-homestead Property Tax Exemption Certificate issued to Boulevard Arts Center for the subject property. The certificate stated in part that property index number 20-17-309-001:

IS EXEMPT EXCEPT THE UPSTAIRS GALLERY & 250 S/F LEASE
SPACE & A PROPORTIONATE AMOUNT OF LAND IS TAXABLE.
(PROPERTY NOT IN EXEMPT USE) (SEE ATTACHED LEGAL)

The certificate provided that Department of Revenue issued the certificate approving the exemption for 100% of the 2000 assessment year. Furthermore, the certificate provided that for most exemptions section 15-10 of the Property Tax Code requires the filing of an annual certificate of status form with the chief county assessment office on or before January 31 of each year.

The appellant also submitted a copy of a letter dated April 8, 2004, sent to the Cook County Board of Review explaining that in 2000 the subject property received a partial exemption from the Department of Revenue. The letter stated the Assessor's Office

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	10,464
IMPR.:	\$	17,013
TOTAL:	\$	27,477

Subject only to the State multiplier as applicable.

had interpreted the Department of Revenue's ruling to mean 93.47% of the property was exempt and not subject to tax. The letter indicated, however, that 76.66% of the land was taxed, and 100% of the last improvement item was taxed. The appellant's attorney objected to this and asserted that only 6.53% of the land and the improvement should be taxed. The appellant also submitted a copy of the board of review's decision wherein its final assessment of the subject totaling \$27,477 was disclosed. Based on this argument the appellant requested the subject's assessment be reduced to \$6,045.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties, however, the Board finds it does not have jurisdiction to determine whether the subject property was entitled to an exemption as calculated by the appellant.

The Property Tax Appeal Board finds it has no authority to determine whether or not property is exempt from taxation. United Methodist Village Retirement Communities, Inc. v. Property Tax Appeal Board, 321 Ill.App.3d 456, 748 N.E.2d 1230, 255 Ill.Dec.160 (5th Dist. 2001). The Property Tax Code provides that only the Department of Revenue has the authority to determine if a property is exempt from taxation. Section 15-5 of the Property Tax Code (35 ILCS 200/15-5) provides that any person wishing to claim an exemption for the first time, other than a homestead exemption, shall file an application with the county board of review following the procedures of Section 16-70 or 16-130 of the Property Tax Code. Section 16-130 sets forth the exemption procedures in counties of 3,000,000 or more inhabitants. This section provides in part that:

Whenever the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter) in any county with 3,000,000 or more inhabitants determines that any property is or is not exempt from taxation, the decision of the board shall not be final, except as to homestead exemptions. . . In all exemption cases other than homestead exemptions, the secretary of the board shall comply with the provisions of Section 5 - 15. The Department [of Revenue] shall then determine whether the property is or is not legally liable to taxation. It shall notify the board of its decision and the board shall correct the assessment accordingly, if necessary. The decision of the Department [of

Revenue] is subject to review under Sections 8-35 and 8-40. . . .

(35 ILCS 200/16-130). Sections 8-35 and 8-40 of the Property Tax Code provide for administrative review of a final decision of the Department of Revenue in the circuit court for the county in which the property is located. (35 ILCS 200/8-35, 8-40). The Property Tax Code does not provide for the Property Tax Appeal Board's review of decisions relating to exempt status, whether the decision was made by the county's board of review or the Department of Revenue. United Methodist Village Retirement Communities, Inc., 321 Ill.App.3d at 461. In accordance with this statutory framework section 1910.10(f) of the rules of the Property Tax Appeal Board provides that the Board is "without jurisdiction to determine . . . the exemption of real property from taxation." 86 Ill.Admin.Code 1910.10(f).

In this appeal the only argument made by the appellant related to the exemption of the subject property from taxation, an issue this Board has no authority to consider. The appellant provided no other evidence challenging the correctness of the subject's assessment. Therefore, based on this record, the Board finds that the evidence does not support a reduction in the assessed valuation of the subject property.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 7, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.