

PT 95-77  
Tax Type: PROPERTY TAX  
Issue: Government Ownership/Use

STATE OF ILLINOIS  
DEPARTMENT OF REVENUE  
OFFICE OF ADMINISTRATIVE HEARINGS  
SPRINGFIELD, ILLINOIS

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CITY OF BELLEVILLE ) Docket # 94-82-433  
 ) Parcel Index # 08-27-0-213-035  
 Applicant ) (St. Clair County)  
 )  
 v. )  
 )  
 THE DEPARTMENT OF REVENUE ) George H. Nafziger  
 OF THE STATE OF ILLINOIS ) Administrative Law Judge  
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RECOMMENDATION FOR DISPOSITION

This matter concerns the Application for Property Tax Exemption for St. Clair County parcel No. 08-27-0-213-035 for the 1994 assessment year.

On January 2, 1995, the St. Clair County Board of Review filed an Application for Property Tax Exemption To Board of Review, concerning the parcel here in issue for the 1994 assessment year with the Illinois Department of Revenue (hereinafter referred to as the "Department"). On June 15, 1995, the Department denied the exemption of this parcel for the 1994 assessment year, on the basis that there is no provision in the statutes for the exemption of an easement. On June 30, 1995, the City of Belleville (hereinafter referred to as the "applicant"), requested a formal hearing in this matter. A hearing in this matter has been scheduled for November 2, 1995, at 1:30 P.M. at 1100 Eastport Plaza Drive, Collinsville, Illinois. On October 3, 1995, the city attorney, for the applicant, wrote a letter to the Administrative Law Judge, requesting that the Department make a decision without a hearing, and enclosing certain additional information.

Based on a review of the additional information included with the letter from the city attorney, dated October 3, 1995, it is determined that

the applicant owned the parcel here in issue during the 1994 assessment year, and that the applicant owned and operated a sewer line located upon and across the aforesaid parcel.

CONCLUSION OF LAW: Article IX, Section 6, of the Illinois Constitution of 1970, provides in part as follows:

The General Assembly by law may exempt from taxation only the property of the State, units of local government and school districts and property used exclusively for agricultural and horticultural societies, and for school, religious, cemetery and charitable purposes."

35 ILCS 200/15-60 exempts certain property as follows:

"Also exempt are:

(c) all property owned by any city or village located within its incorporated limits."

I therefore recommend that St. Clair County parcel No. 08-27-0-213-035 be exempt from real estate tax for the 1994 assessment year.

I further recommend that the hearing in this matter, scheduled for November 2, 1995, at 1:30 P.M., at 1100 Eastport Plaza Drive, Collinsville, Illinois, be cancelled.

Respectfully Submitted,

George H. Nafziger  
Administrative Law Judge

October , 1995