

PT 96-31

Tax Type: PROPERTY TAX

Issue: Government Ownership/Use

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

THE DEPARTMENT OF REVENUE)	
OF THE STATE OF ILLINOIS)	
)	Docket No. 91-16-813
v.)	
)	Administrative Law Judge
VILLAGE OF SCHILLER PARK,)	Mary Gilhooly Japlon
Taxpayer)	

ORDER OF DISPOSITION

This cause coming on for disposition, *sua sponte*, the Department of Revenue having jurisdiction over the parties hereto and the subject matter herein;

IT IS HEREBY FOUND THAT:

1. The taxpayer, Village of Schiller Park, applied for a property tax exemption for certain property located at 4501 North 25th Avenue in Schiller Park, Illinois and identified by PIN 12-16-213-002 for the year 1991 pursuant to 35 ILCS 205/19.6.

2. The Department of Revenue denied the exemption request for the reason that the taxpayer failed to give notice to various taxing bodies within its district in compliance with 35 ILCS 205/119 as a change of \$100,000 or more in real property assessed valuation was being sought.

3. However, subsequent to the exemption denial, the taxpayer's representative complied with the pertinent statutory provision, issuing notice of the exemption request to the various taxing bodies in its district.

4. Furthermore, prove of ownership of the property at issue by the Village of Schiller Park is demonstrated by the deed conveying the property executed January 26, 1981.

5. In addition, in an affidavit dated October 21, 1993 attested to by the attorney for the village, there is the assertion that the property has been used continuously for municipal purposes since its conveyance to the village in 1981.

6. Therefore, pursuant to 35 **ILCS** 205/19.6 the property at issue qualifies for a property tax exemption as property owned by a political subdivision.

IT IS THEREFORE ORDERED that the Department's denial of the exemption request for the year 1991 be overruled, and the exemption be issued to the Village of Schiller Park for the property at issue for the year 1991.

Enter:

Administrative Law Judge