

**PT 04-15**

**Tax Type: Property Tax**

**Issue: Religious Ownership/Use**

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

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**NEW SOUTHERN MISSIONARY  
BAPTIST CHURCH OF CHICAGO,  
APPLICANT**

**v.**

**DEPARTMENT OF REVENUE  
OF THE STATE OF ILLINOIS**

**No: 02-PT-0077  
(01-16-2300)  
PINS: 25-21-224-0030  
25-21-224-0031**

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**ORDER AND FINDING OF DEFAULT**

This cause comes to be considered as one set for a pre-hearing conference duly convened by the Illinois Department Of Revenue (the "Department") on June 13, 2003, with applicant having failed to appear at that conference despite issuance of due and proper notice thereto, and further, with the Administrative Law Judge (the "ALJ") being fully advised as to the law and relevant factual circumstances, **NOW THEREFORE,**

**IT IS HEREBY FOUND THAT:**

1. This matter arises pursuant to applicant's appeal of a determination issued by the Department's Office of Local Government Services on August 29, 2002;
2. Said determination found that real estate identified by Cook County Parcel Index Numbers 25-21-224-030 and 25-21-224-031 qualified for exemption from real estate taxation, but only for 44% of the 2001 assessment year under Sections 9-185 and 15-40 of the Property Tax Code, 35 **ILCS** 200/1-1, *et seq*;
3. The Department's Office of Administrative Hearings received applicant's appeal and scheduled a pre-hearing conference thereon;

4. Said conference was scheduled for Friday, June 13, 2003;
5. The Department served applicant's duly authorized attorney with notice of said conference, via certified mail, at the following address:

Attorney Carl Boyd  
11528 South Halsted  
Chicago, IL 60628

6. This address was the one that appeared on the Power of Attorney form submitted by applicant's attorney. Therefore, said address was the one taken to be the last known address of applicant's attorney in the absence of any advisement of a change in address, as required by 86 Ill. Admin. Code, ch. I, Sec. 200.115(c);
7. The applicant's attorney received notice of the aforementioned pre-hearing conference on June 2, 2003;<sup>1</sup>
8. Despite issuance and receipt of proper notice, as established above, and the convening of an appropriate pre-hearing conference herein, neither applicant nor its attorney appeared on the time and date of the scheduled pre-hearing conference;
9. Neither applicant nor its attorney advised the ALJ that it would be unable to appear at the pre-hearing conference. Nor did either the applicant or its attorney make any motion for continuance or otherwise notify the Department that it remained interested in pursuing its appeal;
10. As a consequence of all the aforementioned considerations, the applicant is declared in default and is accordingly deemed to have waived its right to hearing and otherwise contest the Department's initial determination in this matter. **NOW THEREFORE,**

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<sup>1</sup>. See, true and correct copies of the certificate of service by mail and postal receipt card that are attached hereto and incorporated by reference herein.

**IT IS HEREBY ORDERED THAT:**

1. The Department's initial determination in this matter, issued by the Office of Local Government Services on August 29, 2002, is hereby affirmed by reason of applicant's default herein;
2. Real estate identified by Cook County Parcel Index Numbers 25-21-224-030 and 25-21-224-031 shall be exempt from real estate taxes, but only for 44% of the 2001 assessment year under Sections 9-185 and 15-40 of the Property Tax Code, 35 **ILCS** 200/1-1, *et seq*;
3. This matter is hereby closed.

Date: 6/13/2003

Alan I. Marcus  
Administrative Law Judge