

**PT 06-10**  
**Tax Type: Property Tax**  
**Issue: Religious Ownership/Use**

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

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**ROSE MINISTRIES**  
**Applicant**

**v.**

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

**A.H. Docket # 05-PT-0009**  
**Docket # 04-57-26**  
**Parcel Index # 15-30-129-013**

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**RECOMMENDATION FOR DISPOSITION**

**Appearances:** Mr. Kent Steinkamp, Special Assistant Attorney General for the Illinois Department of Revenue

**Synopsis:**

The hearing in this matter was held to determine whether McLean County Parcel Index No. 15-30-129-130 qualified for exemption during the 2004 assessment year.

Jaymes Williams, Bishop of the Blessed Church of Brigid a subdivision of Rose Ministries (hereinafter referred to as the "Applicant") was present and testified on behalf of Applicant.

The issues in this matter include, first, whether Applicant was the owner of the parcel during the 2004 assessment year; secondly, whether Applicant is a religious organization; and lastly, whether the parcel was used by Applicant for religious purposes during the 2004 assessment year. After a thorough review of the facts and law presented, it is my recommendation that the requested exemption be denied. In support thereof, I make the

following findings of fact and conclusions of law in accordance with the requirements of Section 100/10-50 of the Administrative Procedure Act (5 ILCS 100/10-50).

**FINDINGS OF FACT:**

1. The jurisdiction and position of the Illinois Department of Revenue (hereinafter referred to as the “Department”) that McLean County Parcel Index No. 15-30-129-013 did not qualify for a property tax exemption for the 2004 assessment year were established by the admission into evidence of Dept. Ex. Nos. 1 and 2. (Tr. p. 6)

2. The Department received the application for exemption of the subject parcel from the McLean County Board of Review. The board recommended denying exemption because it was not owned by a ministry. The Department denied the requested exemption finding that the property was not in exempt ownership and not in exempt use. (Dept. Ex. No. 2)

3. Jaymes Williams acquired the subject parcel by a warranty deed dated July 24, 2002. Located on the 37’ by 135’ subject parcel is 1,031 two-story residence. (Dept. Ex. No. 2)

4. Jaymes Williams, his spouse and children use the residence as housing facilities. In addition, it contains the office of the Bishop of “The Blessed Church of Brigid” (hereinafter referred to as “BCB”). BCB is an independent division of Rose Ministries, a Wiccan worship group. In addition to being the Bishop of BCB, Jaymes Williams is also a professional technical consultant with Cyber Incorporated. (Dept. Ex. No. 2; Applicant’s Ex. No. 1; Tr. p. 20)

5. The bylaws of BCB state that its purpose is:

1. *Religious services to the public.* BCB shall provide services in order to advance the religion of Wicca and eliminate prejudice and discrimination; promote spiritual education and the well being of families within the community; labor to meet the needs of the children and families within our area by means of educational programs, spiritual support, guidance and understanding. This religious organization is ordered exclusively for religious and educational purposes, including such purposes so as to conform to the requirements set forth in section

501(c)(3) of the Internal Revenue Code, or the equivalent sections of any future federal tax code. The Church will also provide marriage and religious counseling services as other churches do, and may, if at such time membership approves and can afford to do so, provide an open to the public food pantry or similar charitable organization.

2. *To serve as a public outreach organization* in the education of the non-Wiccan community as to what the religion of Wicca is and what Wiccan practitioners do, to thereby prevent prejudice against Wicca and Wiccan peoples. In addition, BCB will also train clergy within the Church of Brigid tradition.

3. *To serve as a philosophical and religious research and education society.* This includes accessible and safe education for both secular Wiccans and clergy, although not limited to such, and the encouraged study of related fields in historical and philosophical research, such as Archeology, translation, interpretation, book preservation, Thelema, Enochiana, or appropriate interest.

4. *To provide networking activities which promote unity, spirituality and education.* The mission of the BCB is to foster pride in a person's Wiccan identity through education, activism, charity and community. To further this mission, BCB will help members organize local events including but not limited to public religious ceremonies, picnics, parades, festivals, networking events, public education through media or publications, and other charitable drives. Other activities may be included depending on the wishes of the local organizers; members shall not in any substantive manner engage in activities that are illegal or that are not in furtherance with the stated purpose of the organization. (Applicant's Ex. No. 1)

6. The bylaws state under §2 "Organization" that BCB is run by a council of Wiccans who strive to keep its rules just and protective while being as unrestrictive as possible. The organization encompasses both individuals and groups and in doing so does not endorse any particular thought or belief other than the sanctity of its freedom to follow The Rede and The Rule of Three. BCB is a nature based worship organization grounded in the earth. All things are regarded as having a spirit. Many rituals deal with bringing harmony and healing to nature. The parishioners share a great concern for the environment. One view of Wicca is not promoted but a basic set of rules and code of ethics must be followed. (Applicant's Ex. No. 1)

7. The core statement of Wicca, called the "Wiccan Rede" states "an it harm none,

do what you will.” Wiccan worship groups called covens are essentially autonomous. (Applicant’s Ex. No. 1)

8. Membership in BCB is open to persons 18 and older. The four membership types include: full membership; associate members; non-member friends; and clergy. (Applicant’s Ex. No. 1)

9. Full membership is for those who agree to accept the Wiccan Rede as a guide to life. These members are able to vote at business meetings, may be found to qualify to hold a position within the council, are formally welcomed at all open services, and may request an initiation ceremony or other personal services. (Applicant’s Ex. No. 1)

10. Associate members wish to affiliate themselves and abide by the Rede but do not desire full membership. They are barred from holding office or serving as clergy. They may request services and may become a full member at any time. (Applicant’s Ex. No. 1)

11. Non-member friends are individuals who do not wish to seek membership or formally affiliate themselves but are deemed to be clergy friendly and may at their discretion be entered in the rolls as a “non-member friend”. No privileges are extended. (Applicant’s Ex. No. 1)

12. Clergy consist of full members that have studied and participated in the worship group for over one year, are deemed by the highest ranking clergy to be sufficient and who wish to participate as clergy. In order to maintain any holy appointment, the clergy must accept a calling to serve the God and Goddess, possess the ability to perform the craft of casting, must reside on sacred ground made so according to the Code of Wicca, must be willing to devote their life to the worship group, its members and the community as a whole, have extensive knowledge of the Code of Wicca and be able to disseminate the teachings of Wicca to further its purpose. The clergy are expected to perform the rites and services governed by the code of Wicca including but not limited to castings, wedding and handfasting ceremonies, initiations, counseling, educating and community outreach programs all to be executed according to the Code of Wicca. (Applicant’s Ex. No. 1)

13. Five ranks or Orders of clergy exist within the worship group. They are: first order or “cleric” is an initiate expected to participate in rites and ceremonies, speak intelligently about the Wicca and disseminate knowledge wherever it is welcome; second order, “Reverend” has attained a level of knowledge enabling that person to practice rites individually for themselves in addition to the things a cleric may do; third order, “Priest” or “Priestess” are able to lead rites for the masses as well as all things a reverend may do; fourth order, “High Priest” or “High Priestess” perform more rites for the individuals and couples than the priest or priestesses; and fifth order, “Bishop” or “Prelate,” is the highest ordination available. Bishops are capable of performing as a high priest or priestess but have the additional responsibility of overseeing the other clergy. (Applicant’s Ex. No. 1)

14. The officers of the worship group are members in good standing and actively support the work of the group. The leading clergy may not hold an office position. Council is composed of three full members. Officers consist of a chair, secretary and treasurer. The chair presides at all business meetings and is in charge of organizing services. (Applicant’s Ex. No. 1)

15. The congregation of the worship group comes together as a whole to celebrate each of the Sabbats. The council plans the location and activities of the celebrations. The clergy prepares the location and items in accordance with the Code of Wicca as appropriate for each Sabbat. (Applicant’s Ex. No. 1)

16. The Wiccan calendar is often referred to as the “Wheel of the Year” emphasizing the cyclical nature of the world.

The Sabbats consist of:<sup>1</sup>

**Yule** Approx. Dec 21 *Winter Solstice, Saturnalia, Alban Arthan* As the solstice, it is the longest night of the year. From this day forward, light begins to return and we celebrate the rebirth of the Sun God. *Traditions:* lighting the Yule log, wreath making, gift giving. *Correspondences:* pine, holy, myrrh, cinnamon.

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<sup>1</sup> Taken verbatim from the exhibit.

**Imbolc** Feb 2 *Candlemas, Imbolg, Brigid's Day* Imbolc is a day to celebrate the first glimpses of Spring, and it is also dedicated to the Celtic Goddess Brigid. Make new starts in life, as you give your home a through cleaning. *Traditions:* Burning fires and candles, cleaning, making a bed for Brigid. *Correspondences:* carnation, rosemary, chamomile, milk.

**Ostara** Approx. March 21 *Spring Equinox, Lady Day* Eggs and bunnies are typical symbols, representing new birth and new life. Plant the seeds of long-term goals. *Traditions:* Coloring eggs, decorating with flowers. *Correspondences:* jasmine, daffodil, lotus, new spring flowers.

**Beltane** May 1 *May Day, Walpurgis Night* The God born at Yule is now a man, and the sacred marriage between God and Goddess is consummated. Beltane is a celebration of fertility, growth, love and passion. However you celebrate Beltane, do it with joy and happiness. *Traditions:* Dancing around the May Pole and lighting bonfires. Walking the circuit of one's property ("beating the bounds"), repairing fences and boundary markers, processions of chimney sweeps and milkmaids, archery tournaments, morris dances, sword dances, feasting, music, drinking, and maidens bathing their faces in the dew of May morning to retain their youthful beauty. *Correspondences:* Rose, lilac, vanilla.

**Midsummer** Approx. June 21 *Litha, Summer Solstice, Whitsun* Midsummer is the longest day of the year, and the strength of the Sun God begins to wane. The Goddess has left her maiden form of Imbolc and is now in her Mother aspect. Refill your herb collection for the coming year. *Traditions:* Fairy magick, collecting herbs *Correspondences:* Orange, lemon, honeysuckle vervain.

**Lammas** August 1 *Lughnasadh*, As the first of the three harvest festivals, much of the symbolism for Lammas revolves around grains and bread. Sacrifices were common, though mostly symbolic, in order to ensure the continued success of the harvest. *Traditions:* Bread baking, making corn dollies. *Correspondences:* corn, sandalwood, heather.

**Mabon**, Approx. Sept 21 *Autumn Equinox, Cornucopia* Day and night are equal again, and the weather grows colder as winter approaches. This is the second harvest festival. Rituals of thanks at this time have brought about the modern holidays of Thanksgiving. Take some time to think about what you are thankful for. *Traditions:* Making and drinking of wine, share with the less fortunate. *Correspondences:* grapes, blackberries, cedar, patchouli.

**Samhain** Oct 31 *Hallowe'en, All Hallows* (SOW-en) is the one Sabbat that is also widely celebrated amongst non-Pagans. The God has died, and the Goddess mourns him until his rebirth at Yule. It's the last harvest festival, and the end of the Wiccan year. *Traditions:* Divination, honoring the dead, carving Jack o' Lanterns. *Correspondences:* pumpkins, apples, sage, mugwort. (Applicant's Ex. No. 1)

17. Starting in 2002 and through 2003, the Bishop performed the appropriate ceremonies for the Sabbats on the property in question. (Applicant's Ex. No. 1; Tr. p. 14)

18. Applicant has meetings of BCB at least monthly in the dining room of the residence on the subject property. Between five and eight people attend the meetings. One room was dedicated to the Goddess Brigid<sup>2</sup> in February 2003. There is no separate meeting place for BCB other than at the real estate at issue. (Tr. p. 24)

19. Other names by which Wicca is known are Witchcraft; Goddess worshippers; Neo-Paganism, Paganism, Norse (or any other ethnic designation) Paganism, Earth Religion, Old Religion, Druidism, Shamanism. There are an estimated 50,000 Wiccans in the United States. Wicca is a reconstruction of the Nature worship of tribal Europe, strongly influenced by the living Nature worship traditions of tribal peoples in other parts of the world. Wiccans do not in any way worship or believe in "Satan," "the Devil," or any similar entities. They point out that "Satan" is a symbol of rebellion against and inversion of the Christian and Jewish traditions. Wiccans do not revile the Bible. They simply regard it as one among many of the world's mythic systems, less applicable than some to their core values, but still deserving just as much respect as any other. (Applicant's Ex. No. 1)

20. Applicant was notified that counsel could represent it. It chose to proceed without an attorney. (Tr. p. 10)

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<sup>2</sup> It is spelled Bridget in the transcript.

**CONCLUSIONS OF LAW:**

Article IX, §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.

Pursuant to the authority granted by the Constitution, the legislature has enacted exemptions from property tax. At issue is the religious exemption found at 35 **ILCS** 200/15-40.

A portion of the statute states:

(a) Property used exclusively for:

- (1) Religious purposes, or
- (2) school and religious purposes, or
- (3) orphanages

qualifies for exemption as long as it is not used with a view to profit.

(b) Property that is owned by

- (1) churches or
- (2) religious institutions or
- (3) religious denominations

and that is used in conjunction therewith as housing facilities provided for ministers (including bishops, district superintendents and similar church officials whose ministerial duties are not limited to a single congregation), their spouses, children and domestic workers, performing the duties of their vocation as ministers at such churches or religious institutions or for such religious denominations, including the convents and monasteries where persons engaged in religious activities reside also qualifies for exemption.

A parsonage, convent or monastery or other housing facility shall be considered under this Section to be exclusively used for religious purposes when the persons who perform religious related activities shall, as a condition of their employment or association, reside in the facility.

This provision is not self-executing but merely authorizes the General Assembly to enact legislation that exempts property within the constitutional limitations imposed. City of Chicago v. Illinois Department of Revenue, 147 Ill. 2d 484 (1992)

In United States v. Seeger, 380 U.S. 163 (1965) the Court has addressed the issue regarding claims of three conscientious objectors who did not belong to any traditional religious sects, like the Wicca. The cases involved §6(j) of the Universal Military Training and Service Act, 50 U.S.C. App. §456(f) (1958 ed.), exempting from combat service in the armed forces those who conscientiously objected to participation in war pursuant to their “religious training and belief.”

One of the cases reviewed by the Court was that of Seeger, who claimed conscientious objector status declaring, in pertinent part:

That he preferred to leave the question as to his belief in a Supreme Being open, ‘rather than answer yes or no’; that his ‘skepticism or disbelief in the existence of God’ did not ‘necessarily mean lack of faith in anything whatsoever’; that his was a ‘belief in and devotion to goodness and virtue for their own sakes, and religious faith in a purely ethical creed.’ (citation omitted) He cited such personages as Plato, Aristotle and Spinoza for support of his ethical belief in intellectual and moral integrity ‘without belief in God, except in the remotest sense.’ (citation omitted)

*Id.* at 166-167

In another of the consolidated matters, Forest Peter refused to submit to military induction saying that it was a violation of his moral code to take human life and that this belief was superior to his obligation to the state. *Id.* at 169 Responding to whether this conviction was “religious”, Peter cited and adopted Reverend John Hayes Holmes’ definition of religion as “the consciousness of some power manifest in nature which helps man in the ordering of his life in harmony with its demands \* \* \* (; it) is the supreme expression of human nature; it is man thinking his highest, feeling his deepest, and living his best.” *Id.* Peter attributes his beliefs to reading and mediation in the values of the democratic American culture as derived from “western religious and philosophical tradition.” *Id.*

In its analysis of whether a religious belief must be premised in a belief in God, the Seeger Supreme Court cites, as an example of a religious belief, the following statements by Dr. David Saville Muzzey, a leader in the Ethical Culture Movement, from his book, Ethics as a Religion (1951):

Instead of positing a personal god, whose existence man can neither prove nor disprove, the ethical concept is founded on human experience. It is anthropocentric, not theocentric. Religion, for all the various definitions that have been given it, must surely mean the devotion of man to the highest ideal that he can conceive. And that ideal is community of spirits in which the latent moral potentialities of men shall have been elicited by their reciprocal endeavors to cultivate the best in their fellow men. What ultimate reality is we do not know; but we have the faith that it expresses itself in the human world as the power which inspires in men moral purpose. (citation omitted)

Thus the ‘God’ that we love is not the figure on the great white throne, but the perfect pattern, envisioned by faith, of humanity as it should be, purged of the evil elements which retard its progress toward ‘the knowledge, love and practice of the right.’ (citation omitted)

*Id.* at 183

In Seeger, the United States Supreme Court held, in its narrowest sense, that the test for determining what is a religious belief is whether the claimed belief occupies the same place in the objector’s life as an orthodox belief in God holds in the life of one clearly qualified for exemption as a conscientious objector. *Id.* at 184

Applying that test in this matter, there is no question but that Wicca is organized and operated as a religious organization. While not binding on this tribunal, the Georgia Supreme Court, relying also on Seeger, recognized that Wicca is a religion entitled to a property tax exemption for its church in Roberts v. Ravenwood Church of Wicca, 249 Ga. 348 (1982, *reh’g denied*) I find from the evidence of record that Wicca satisfies the requirements relied on by the United States Supreme Court in U. S. v. Seeger, *supra*, to qualify as a religious organization. Therefore, I conclude that BCB is a religious organization.

The Illinois Constitution states that property may be exempted if it is used exclusively for religious purposes. The statute requires use for religious purposes as long as the property is not used with a view to profit. In this case, the five to eight members of BCB use the subject property for a maximum of twenty days a year for religious purposes. Therefore, the property is not being used exclusively (primarily) for religious purposes. Further, an individual owns the subject property. The private individual has all of the rights to and control of the real estate and is the only one making decisions about the property. He can divest himself or mortgage the property if he wishes. Thus, a private individual and not a religious organization is using the property as a personal asset with whatever pecuniary benefits result therefrom.

The majority of the time the primary use of the property is for housing Bishop Williams, his wife and two children. Applicant argues that the bylaws require that the clergy must reside on sacred ground and the Sabbats performed at the property at issue make this parcel religious ground. While this may be true, these facts are not what the statute requires to determine a qualification for a religious property tax exemption for a parsonage. Applicant admits that the house on the property at issue is his family's residence. In order for a residence to qualify as a parsonage for a property tax exemption, a religious institution must own it. The residence at issue herein is owned by Jaymes Williams, the Bishop of BCB. Therefore, the subject property cannot qualify for a property tax exemption as a religious parsonage, the only exemption provision for religious residences.

It is well settled in Illinois that when a statute purports to grant an exemption from taxation, the tax exemption provision is to be construed strictly against the one who asserts the claim of exemption. International College of Surgeons v. Brenza, 8 Ill. 2d 141 (1956) Whenever doubt arises, it is to be resolved against exemption and in favor of taxation. People ex

rel. Goodman v. University of Illinois Foundation, 388 Ill. 363 (1944). Further, in ascertaining whether or not a property is statutorily tax exempt, the burden of establishing the right to the exemption is on the one who claims the exemption. MacMurray College v. Wright, 38 Ill. 2d 272 (1967)

As Applicant has not met its burden of proving entitlement to a property tax exemption, it is recommended that McLean County Parcel Index No. 15-30-129-013 remain on the tax rolls for the 2004 assessment year and be assessed to Jaymes Williams, the owner thereof.

Barbara S. Rowe  
Administrative Law Judge  
February 16, 2006