

**PT 09-10**  
**Tax Type: Property Tax**  
**Issue: Religious Ownership/Use**

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

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**IN RE:** )  
 ) **No. 08-PT-0024**  
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**THE ARMENIAN CHURCH OF LAKE BLUFF** ) **Lake County Parcel**  
 ) **P.I.N. 12-09-401-002**  
 ) **2007 Assessment Year**  
 ) **Kenneth J. Galvin,**  
 ) **Administrative Law Judge**  
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**ORDER ON INTERVENORS' AND APPLICANT'S MOTIONS FOR SUMMARY JUDGMENT**

**Appearances:** Mark D. Belongia, Kelly A. Saindon and Sulejman F. Dizdarevic, Belongia & Shapiro, on behalf of The Armenian Church of Lake Bluff; Peter Friedman and Andrew Fiske, Holland & Knight, LLP, on behalf of Intervenors, The Village of Lake Bluff and Lake Bluff Elementary School District 65; Karen D. Fox, Assistant State's Attorney, on behalf of the Lake County Board of Review; Paula Hunter, Special Assistant Attorney General, on behalf of the Department of Revenue of the State of Illinois.

**Synopsis:**

On June 12, 2008, the Illinois Department of Revenue (hereinafter "Department") issued a "Non-Homestead Property Tax Exemption Certificate" to the Armenian Church of Lake Bluff (hereinafter "Applicant"), exempting Lake County P.I.N. 12-09-401-002 (hereinafter "the subject property") for 78% of the 2007 assessment year. The Village of Lake Bluff and Lake Bluff

Elementary School District 65 (hereinafter “Intervenors”) filed requests to intervene in this matter. The issue to be determined in this case is whether the subject property qualifies for exemption from property taxes for assessment year 2007 as property used for religious purposes. On March 24, 2009, Applicant and Intervenors each filed a Motion for Summary Judgment (hereinafter “App. MSJ” and “Int. MSJ”). On March 25, 2009, Karen Fox advised that the Lake County Board of Review adopted the Intervenors’ Motion for Summary Judgment. Applicant and Intervenors both filed Responses to the opposing parties’ Motion for Summary Judgment on April 24, 2009. Applicant and Intervenors both filed Replies on May 1, 2009. Following a careful review of the Motions for Summary Judgment, Responses, Replies, the record in this case and the relevant case law, the Intervenors’ Motion for Summary Judgment is granted and the Applicant’s Motion for Summary Judgment is denied.

**Undisputed Facts Regarding Use of the Subject Property:**

1. Susan Michael purchased the subject property at 1955 Shore Acres Drive in Lake Bluff, Illinois in 2004 for \$3 million [Int. MSJ: Tab 1, G. Michael dep., p. 67]. George Michael moved into the property with his wife, Susan, and three children in October, 2004. [Int. MSJ: Tab 1, G. Michael dep., pp. 12, 19].

2. Between 2004 and 2006, the Michaels made extensive renovations to the subject property, including constructing an addition with a two-story racquetball court and a swimming pool. [Int. MSJ: Tab 2, Burroughs dep., pp. 27-50].

3. On March 22, 2007, Susan Michael signed a quit claim deed conveying the subject property to a new corporate entity called the Armenian Church of Lake Bluff. [Int. MSJ: Tab 4, G. Michael dep., Ex. A, pp. VLB 1723, 1737]. The transfer from Susan to the Church was without consideration. [Int. MSJ: Tab 1, G. Michael dep., p. 68]. George Michael testified that it was Marc

Geissler's decision that the subject property should be quitclaimed to the Applicant from Susan Michael "to accomplish setting up and starting up a church"... "for tax exemption purposes." Marc Geissler is the Applicant's treasurer. [Int. MSJ: Tab 1, G. Michael dep., pp. 62, 69].

4. On November 20, 2007, the Applicant filed a PTAX-300-R, "Religious Application for Non-homestead Property Tax Exemption" form for the subject property. [Int. MSJ: Tab 4, G. Michael dep., Ex. A., pp. VLB 1716, 1720]. Section 11 of the Applicant's PTAX-300-R form identified the subject property's use as follows: "Housing for a religious officer, administrative offices of the Church, M-F 9:00 a.m.–5:00 p.m., Religious Education Institution [sic] and worship times which vary. See attached Mission statement." [Int. MSJ: Tab 4, G. Michael dep., Ex. A., p. 1716]. George Michael testified that the reference to housing for a religious officer in the PTAX-300-R refers to housing for George Michael. [Int. MSJ: Tab 1, G. Michael dep., p. 14]. George Michael testified that the reference to "Religious Education Institution" in the PTAX-300-R is not a reference to a specific entity that he knows of. [Int. MSJ: Tab 1, G. Michael dep., p. 16]. George Michael testified that the term "religious education" [not capitalized and without the word "institution"], in the PTAX-300-R refers to reading from bible and study books, which is done by George Michael's children on a regular daily basis. [Int. MSJ: Tab 1, G. Michael dep., p. 16].

5. The Village of Lake Bluff filed a petition to intervene in the Applicant's exemption request. On February 11, 2008, the Lake County Board of Review recommended that the Illinois Department of Revenue deny the Applicant's exemption request, stating that "the current use of the property does not satisfy the statutory requirements for an exemption for religious purposes." [Int. MSJ: Tab 4, G. Michael dep., Ex. A, p. VLB 1717].

6. On May 15, 2008, the Department sent the Applicant a PTAX-305, "Request for Additional Information," asking that the Applicant submit additional information in support of its

exemption request, including (1) an affidavit describing the exact uses of the property, the frequency of the uses and the date the uses began for 2007; (2) pictures of the interior that show the actual use of the property; and (3) a copy of any weekly or monthly bulletin or newsletter the Applicant published. [Int. MSJ: Tab 5, p. 0080].

7. In response to the Department's request for additional information about the use of the subject property, the Applicant submitted the following: (1) an affidavit dated May 27, 2008; [Int. MSJ: Tab 4, G. Michael dep., Ex. A, pp. VLB 1759-1760]; (2) three photographs; [Int. MSJ: Tab 4, G. Michael dep., Ex. A, p. VLB 1761]; and (3) three bulletins dated December 23, 2007, April 8, 2007, and April 20, 2008. [Int. MSJ: Tab 4, G. Michael dep., Ex. A, pp. VLB 1762-1769].

8. On June 12, 2008, based on the statement of facts and supporting documentation in the Applicant's application, the Department issued a certificate approving a 100% exemption for the subject property for 78% of the 2007 assessment year.<sup>1</sup> [Int. MSJ: Tab 4, G. Michael dep., Ex. A., p. VLB 1713]. The Village and the School District requested a hearing before an Administrative Law Judge to reconsider the Department's determination.

9. In "Applicant's Second Supplemental Answer to the Village of Lake Bluff's First Set of Interrogatories," attested to by George Michael on December 1, 2008, he stated that the "factual basis" for the statement in Paragraph 3 of his May 27, 2008 letter/affidavit to the Illinois Department of Revenue that the subject property serves as a "Parsonage" is that "Reverend George S. Michael resides at the subject property." [Int. MSJ: Tab 6, G. Michael dep., Ex. E, Interrogatory Response #19].

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<sup>1</sup> On April 21, 2009 the Department issued a "Superseded Certificate" to the Applicant denying a property tax exemption for the subject property for assessment year 2007. The Motions for Summary Judgment were submitted to this tribunal before the "Superseded Certificate" was issued. The "Superseded Certificate" has had no effect on this Order.

10. George Michael testified that he did not know if he submitted a parsonage questionnaire with the Applicant's PTAX-300-R and he did not recall if the Department ever provided him with a parsonage questionnaire. [Int. MSJ: Tab 1, G. Michael dep., p. 120].

11. In answer to the question on the PTAX-300-R, "Is the minister or other official required to reside in the property as a condition of employment or association?" the box marked "yes" is checked in Section 12(b). [Int. MSJ: Tab 4, G. Michael dep., Ex. A, p. VLB 1716].

12. George Michael testified that he is not employed by the Armenian Church of Lake Bluff. [Int. MSJ: Tab 1, G. Michael dep., p. 17]. George Michael is employed as President and Broker of Michael Realty, LLC, a real estate brokerage in Chicago, Illinois, engaged primarily in residential and commercial sales and leasing. [Int. MSJ: Tab 1, G. Michael dep., p. 7]. George Michael is also Vice Chairman of the Board of Directors and Chairman of the Audit Committee of Citizens Bank and Trust in Chicago. George Michael is the founder of Citizens Bank and Trust, which was chartered in January, 2000. [Int. MSJ: Tab 1, G. Michael dep., pp. 8-9].

13. The Applicant's by-laws do not require George Michael or anyone else to live at the subject property. [Int. MSJ: Tab 4, G. Michael dep., Ex. A, pp. VLB 1738-1745].

14. George Michael testified that if the Armenian Church of Lake Bluff was not on the subject property, he would still reside there. [Int. MSJ: Tab 1, G. Michael dep., p. 17].

15. George Michael testified that he is required to reside on the subject property "so that he may service the church and be there if necessary if people have questions or problems." [Int. MSJ: Tab 1, G. Michael dep., p. 17]. George Michael testified that he does not think that it is a "requirement" for him to live at the subject property. He thinks it is his "duty." By his "duty," George Michael means his "duty as a father, as a husband, as a reverend." [Int. MSJ: Tab 1, G. Michael dep., p. 99].

16. George Michael is the only person who, past or present, conducts, officiates, or otherwise leads religious services on the subject property. [Int. MSJ: Tab 6, G. Michael dep., Ex. E, Interrogatory Response #26]. The Armenian Church of Lake Bluff does not operate at any other locations. [Int. MSJ: Tab 6, G. Michael dep., Ex. E, Interrogatory Response #24].

17. In “Applicant’s Second Supplemental Answer to the Village of Lake Bluff’s First Set of Interrogatories,” attested to by George Michael on December 1, 2008, he stated that the subject property is used as a Parsonage for Pastor Aren Jebejian. [Int. MSJ: Tab 6, G. Michael dep., Ex. E, Interrogatory Response #10]. In response to the Department’s request for additional information about the use of the subject property mentioned in Finding of Fact (hereinafter “FOF”) No. 7, above, George Michael submitted an affidavit date May 27, 2008 which states as follows: “The property serves as additional housing for clergyman Father Aren Jebejian and Reverend George Michael and family.” [Int. MSJ: Tab 4, G. Michael dep. , Ex. A., pp. VLB 1759-1760].

18. Pastor Jebejian is not employed by the Armenian Church of Lake Bluff; he is employed full-time as the Armenian pastor of St. Gregory the Illuminator Armenian Church in Chicago. [Int. MSJ: Tab 7, Jebejian dep., pp. 9-10].

19. Pastor Jebejian resides at 2546 North Harlem Avenue in Elmwood Park, Illinois, and has lived there, except for a one year sabbatical in Armenia, since moving to the Chicago area in 1998. [Int. MSJ: Tab 7, Jebejian dep., p. 11]. Pastor Jebejian never changed his address to the subject property's address or had his mail delivered to the subject property. [Int. MSJ: Tab 7, Jebejian dep., p. 27].

20. Pastor Jebejian has visited the subject property as the Michaels' guest, just as he has visited as a guest at many of the homes of parishioners from St. Gregory's. [Int. MSJ: Tab 7, Jebejian dep., p. 39].

21. Pastor Jebejian is an ordained celibate priest. [Int. MSJ: Tab 7, Jebejian dep., p. 7]. Pastor Jebejian canonically cannot hold any position with the Armenian Church of Lake Bluff. Pastor Jebejian can only perform liturgical services within the Armenian Orthodox Church. Pastor Jebejian cannot go onto the subject property and perform a liturgical service there other than a home blessing. [Int. MSJ: Tab 7, Jebejian dep., p. 27].

22. A home blessing is when a priest visits a family in their home and the priest blesses three elements: bread, salt and water. The blessing takes five to seven minutes. Pastor Jebejian blesses the home of any Armenian Orthodox Church parishioner who asks. [Int. MSJ: Tab 7, Jebejian dep., p. 21]. The purpose of the home blessing is unrelated to the Applicant. [Int. MSJ: Tab 7, Jebejian dep., p. 22].

23. In response to the Department's request for additional information concerning weekly or monthly bulletins or newsletters published by the Applicant, as discussed in FOF No. 7, above, the Applicant submitted three bulletins dated December 23, 2007, April 8, 2007, and April 20, 2008. [Int. MSJ: Tab 4, G. Michael dep., Ex. A, pp. VLB 1762-1769]. The Applicant's program for April 8, 2007 [Int. MSJ: Tab 4, G. Michael Ex. A, pp. VLB 1768-69] lists "Very Rev. Fr. Aren Jebejian" as performing worship services. Pastor Jebejian never performed any worship services on the subject property. [Int. MSJ: Tab 7, Jebejian dep., p. 36]. The Applicant's December 23, 2007 bulletin states that Vahran Hazarian attended and performed that service. Father Hazarian did not attend on that date. [Int. MSJ: Tab 4, G. Michael Ex. A, pp. VLB 1763-1764; Tab 1, G. Michael dep., pp. 100-101].

24. The Michael family has always practiced the Armenian Orthodox religion. [Int. MSJ: Tab 1, G. Michael dep., p. 7]. The Armenian Church is based foundationally on the Christian faith. [Int. MSJ: Tab 7, Jebejian dep., p. 12]. The Armenian Church endorses Christian theology.

[Int. MSJ: Tab 1, G. Michael dep., pp. 86-87]. George Michael believes in Jesus Christ. [Int. MSJ: Tab 1, G. Michael dep., p. 87]. George Michael is “certain” that believing in Christ is part of Christian theology. [Int. MSJ: Tab 1, G. Michael, dep., p. 88].

25. George Michael has an Ordained Clergy Member card from the Church of Spiritual Humanism. [Int. MSJ: Tab 1, G. Michael dep., p. 84; Tab 4, G. Michael dep., Ex. A, p. VLB 1750].

26. “The Church of Spiritual Humanism is a humanist church, and does not endorse Christian theology.” According to the Church’s website, Christians are welcome to join but the tenets of the Church of Spiritual Humanism are not based on the Christian belief system, and its “central tenant [sic] is that religion must be based on reason.” The Church of Spiritual Humanism “will only endorse beliefs for with [sic] evidence verifiable [sic] by the scientific method.” Since belief in gods is still a matter of faith rather than science, the Church of Spiritual Humanism does not yet endorse it. “If verifiable evidence of the supernatural is discovered the church be [sic] happy to adopt it into our religious system.” [Int. MSJ: Tab 14, G. Michael dep., Ex. D, "Spiritual Humanism FAQ," p. 5 of 7].

27. George Michael does “not particularly” have an understanding of the tenets of the Church of Spiritual Humanism. George Michael does not believe that the Church of Spiritual Humanism has anything to do with the Armenian Church. [Int. MSJ: Tab 1, G. Michael dep., p. 85]. George Michael does not know if the beliefs of the Church of Spiritual Humanism are in conflict with the Armenian Church or the Armenian Church of Lake Bluff. [Int. MSJ: Tab 1, G. Michael dep., pp. 85, 87].

28. George Michael applied to be a reverend on the internet site of the Church of Spiritual Humanism. He went “through the internet” [because] “it was a way to do it without

having to go through the process of theological school and the years that are required.” [Int. MSJ: Tab 1, G. Michael dep., p. 84].

29. George Michael paid a fee online to become an ordained reverend with the Church of Spiritual Humanism. [Int. MSJ: Tab 1, G. Michael dep., p. 90]. He testified that the fee was “miniscule at best;” “it wasn’t much.” [Int. MSJ: Tab 1, G. Michael dep., p. 91]. He testified that he received certain materials for that fee, including a certificate and books. [Int. MSJ: Tab 1, G. Michael dep., pp. 84, 91].

30. The Armenian Church of North America is the governing body for churches of the Armenian faith in the United States; it is divided into an Eastern Diocese and a Western Diocese, and the Eastern Diocese governs the establishment and operation of all Armenian churches and parishes in Illinois. [Int. MSJ: Tab 7, Jebejian dep., pp. 9-17].

31. The Armenian Church of Lake Bluff has had no communication with any members or representatives of the Diocese of the Armenian Church of North America, or with any other religious institution, relating to the Applicant or the Applicant’s operation on the subject property. [Int. MSJ: Tab 6, G. Michael dep., Ex. E, Interrogatory Response #21].

32. Pastor Jebejian testified that, as far as he knows, the Eastern Diocese and/or any other diocese of the Armenian Church does not recognize the Applicant in any formal way. [Int. MSJ: Tab 7, Jebejian dep., p. 39]. The Applicant is neither a mission parish nor a parish under the Armenian Church of North America. [Int. MSJ: Tab 7, Jebejian dep., p. 17]. The Applicant is not part of the Armenian Church of North America. [Int. MSJ: Tab 7, Jebejian dep., p. 17].

33. George Michael is not a priest with the Armenian Orthodox Church and does not hold himself out as a priest of the Armenian Orthodox Church. [Int. MSJ: Tab 7, Jebejian dep., p. 44].

34. In their “Verified Answer, Affirmative Defenses and Counterclaim,” in Case No. 08 CH 2706, entitled “The Village of Lake Bluff v. Armenian Church of Lake Bluff, and George Michael and Susan Michael,” filed in the 19<sup>th</sup> Judicial Circuit, concerning alleged zoning violations on the subject property, George Michael and Susan Michael deny that they are operating a “Church” which is open for public worship services on the subject property. George Michael and Susan Michael “affirmatively state that the principal use of the subject property is a single family dwelling which houses the defendant, George Michael, who is a licensed Reverend/Clergyman for the Armenian Church of Lake Bluff, and his wife, the defendant, Susan Michael.” The “Verified Answer” argues further that “[T]he Village of Lake Bluff has no authority to regulate private religious uses or functions that occur in a private chapel which is part of a residence,” and “[T]he Village of Lake Bluff has no authority to require an owner or occupant of a private residence to obtain a Special Use Permit prior to holding private religious functions in their home.” [Int. MSJ: Tab 8, G. Michael dep., Ex. F, pp. 1, 5].

35. There is no indication on the address sign as you enter the subdivision regarding the Armenian Church of Lake Bluff. [Int. MSJ: Tab 1, G. Michael dep., p. 37]. George Michael testified that the church is open for public worship, “if people choose.” [Int. MSJ: Tab 1, G. Michael dep., p. 106]. He testified that people would know about the church by “word of mouth only.” [Int. MSJ: Tab 1, G. Michael dep., p. 106]. George Michael testified that someone came to church services that he did not know. [Int. MSJ: Tab 1, G. Michael dep., p. 39]. He testified that his “brother brought a couple guys with him.” [Int. MSJ: Tab 1, G. Michael dep., p. 40].

36. The Applicant submitted to the Department a photograph of the exterior of the subject property in support of its exemption request that showed an equal-sided cross installed on the exterior of the house. [Int. MSJ: Tab 4, G. Michael dep., Ex. A, p. VLB 1722]. This equal-

sided cross was drawn on the photograph with a marker and did not physically exist at the time the photo was taken of the building. [Int. MSJ: Tab 1, G. Michael dep., p. 76].

### **Conclusions of Law:**

A motion for summary judgment is appropriate where the pleadings, affidavits, and other documents on file show that there is no genuine issue as to any material fact and that the moving party is entitled to judgment as a matter of law. 735 ILCS 5/2-1005(c); People ex rel. Department of Revenue v. National Liquors Empire, Inc., 157 Ill. App. 3d 434 (4<sup>th</sup> Dist. 1987). The purpose of a summary judgment motion is to determine the existence or absence of a genuine issue of material fact. Carruthers v. B.C. Christopher & Company, 57 Ill. 2d 376 (1974). The motion cannot be used to resolve an issue of material fact when one is found to exist. Addison v. Whittenberg, 124 Ill. 2d 287 (1988). Summary judgment is a drastic method of disposing of a case, and it should not be employed unless the pleadings, depositions and affidavits, if any, show that there is no genuine issue of material fact and that the right of the moving party to judgment as a matter of law is free from doubt. Purtill v. Hess, 111 Ill. 2d 489 (1986). I conclude that there is no genuine issue of material fact in the instant case. The subject property is not used as a parsonage and not used exclusively for religious purposes and, accordingly, the Intervenor is entitled to judgment as a matter of law.

Article IX, Section 6 of the Illinois Constitution of 1970 limits the General Assembly's power to exempt property from taxation 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.

The General Assembly may not broaden or enlarge the tax exemptions permitted by the constitution or grant exemptions other than those authorized by the constitution. Board of Certified Safety Professionals v. Johnson, 112 Ill. 2d 542 (1986). Furthermore, Article IX, Section 6 does not, in and of itself, grant any exemptions. Rather, it merely authorizes the General Assembly to confer tax exemptions within the limits imposed by the constitution. Locust Grove Cemetery v. Rose, 16 Ill. 2d 132 (1959). Thus, the General Assembly is not constitutionally required to exempt any property from taxation and may place restrictions on those exemptions it chooses to grant. Village of Oak Park v. Rosewell, 115 Ill. App. 3d 497 (1<sup>st</sup> Dist. 1983).

Property tax exemptions are inherently injurious to public funds because they impose lost revenue costs on taxing bodies and the overall tax base. In order to minimize the harmful effects of such lost revenue costs, and thereby preserve the Constitutional and statutory limitations that protect the tax base, statutes conferring property tax exemptions are to be strictly construed in favor of taxation. People ex rel. Nordland v. Home for the Aged, 40 Ill. 2d 91 (1968).

In the instant case, the Applicant contends that George and Susan Michael's 15,000 square foot residence located on the shores of Lake Michigan at 1955 Shore Acres Drive in Lake Bluff, Illinois, is being used for religious purposes and should be exempt from all property taxes. Great caution must be exercised in determining whether property is exempt so that only the limited class of properties meant to be exempt actually receives the exempt status that the Illinois legislature intended to confer. Exempting the subject property for religious purposes would require an extraordinarily liberal reading and interpretation of the religious exemption statute which, as noted above, must be strictly construed in favor of taxation and against exemption. Private religious beliefs, practiced in the solitude of a family's private residence, do not transform a residence into a

tax-exempt entity. To conclude otherwise would lead to a result which the Illinois legislature surely did not intend.

Pursuant to its Constitutional mandate, the General Assembly enacted the Property Tax Code, 35 ILCS 200/1-3 *et seq.* The provisions of that statute which govern the disposition of the instant proceeding are found in 35 ILCS 200/15-40. Section 200/15-40(a) exempts property used exclusively for religious purposes, school and religious purposes or orphanages as long as it is not used with a view to profit. Section 15-40(b) exempts property that is owned by churches, religious institutions or 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. The statute states specifically that “[A] parsonage, convent or monastery or other housing facility shall be considered under this Section to be exclusively used for religious purposes when persons who perform religious related activities shall, as a condition of their employment or association, reside in the facility.” 35 ILCS 200/15-40.

Housing facilities are exempt from property taxes if: (1) they are “owned by churches or religious institutions or denominations,” and (2) they are used as “housing facilities provided for ministers” who are “performing the duties of their vocation as ministers at such churches or religious institutions or for such religious denominations” and (3) such ministers reside in the facility “as a condition of employment or association.” 35 ILCS 200/15-40(b). It must be noted that parts (1) and (2) of subsection (b) contain a parallel structure. The word “such” as used in part (2) means “identical with, being the same as what has been mentioned.” Black’s Law Dictionary,

1284 (5<sup>th</sup> ed. 1979). Accordingly, if a housing facility is owned by a “church,” or “religious institution,” the minister must be performing the duties of his vocation at such church or at such religious institution in order for the property to qualify for exemption under subsection (b). If a housing facility is owned by a “religious denomination,” the minister must be performing the duties of his vocation “for such religious denomination” in order for the property to qualify for exemption under subsection (b). The record in this case shows conclusively that Applicant’s purported minister, George Michael, is unable to meet the requirements of this part of the statute.

The Applicant is seeking a property tax exemption for the subject property for the 2007 tax year. Susan Michael purchased the subject property in 2004 for \$3 million. George Michael moved into the subject property with his wife, Susan, and three children in October, 2004. [FOF No. 1]. Between 2004 and 2006, the Michaels made extensive renovations to the subject property, including constructing an addition with a two-story racquetball court and a swimming pool. [FOF No. 2]. On March 22, 2007, Susan Michael signed a quit claim deed conveying the subject property to a new corporate entity called the Armenian Church of Lake Bluff. The transfer from Susan Michael to the Applicant was without consideration. Marc Geissler, the Applicant’s treasurer, decided that the subject property should be quitclaimed to the Applicant from Susan Michael “to accomplish setting up and starting up a church,” “for tax exemption purposes.” [FOF No. 3]. In their respective Motions for Summary Judgment, neither the Intervenors nor the Applicant addressed the issue of the ownership of the subject property by the Applicant, and it is presumed for purposes of this Order, that the subject property is owned by the Applicant.

I conclude from the record in this case that George Michael is unable to perform the duties of his vocation as a minister for either the Armenian Church of Lake Bluff or for the Armenian Orthodox denomination. The Michael family has always practiced the Armenian Orthodox

religion. The Armenian Church is based foundationally on the Christian faith. The Armenian Church endorses Christian theology. George Michael believes in Jesus Christ. George Michael is “certain” that believing in Christ is part of Christian theology. [FOF No. 24].

However, the undisputed facts in this case are that George Michael is a reverend in the Church of Spiritual Humanism and has an Ordained Clergy Member card from the Church of Spiritual Humanism. [FOF No. 25]. “The Church of Spiritual Humanism is a humanist church, and does not endorse Christian theology.” According to the Church’s website, Christians are welcome to join but the tenets of the Church of Spiritual Humanism are not based on the Christian belief system, and its central tenet is that religion must be based on reason. The Church of Spiritual Humanism will only endorse beliefs based on evidence verifiable by the scientific method. Since belief in god is still a matter of faith rather than science, the Church of Spiritual Humanism does not yet endorse it. According to the Church’s website, if verifiable evidence of the supernatural is discovered, the Church will be happy to adopt it into its religious system. [FOF No. 26].

George Michael testified that he does not have a particular understanding of the beliefs of the Church of Spiritual Humanism. He also testified that he does not believe that the Church of Spiritual Humanism has anything to do with the Armenian Church. George Michael testified that he does not know if the beliefs of the Church of Spiritual Humanism are in conflict with the Armenian Church or with the Applicant. [FOF No. 27]. George Michael is an ordained minister in a Church that does not endorse Christian theology while maintaining that he is a minister for the Armenian Church of Lake Bluff, whose five members, including himself, do endorse Christian theology.

George Michael applied to be a reverend on the internet site of the Church of Spiritual Humanism. He testified that it was a way to become a reverend and start a church, which he

wanted to do for his family and friends. And he testified that it was a way to do it without having to go through the process of theological school and the years that are required. [FOF No. 28]. George Michael paid a fee online to become an ordained reverend with the Church of Spiritual Humanism. He described the fee as “miniscule at best.” [FOF No. 29]. George Michael’s ability to represent himself as a “reverend,” then, has everything to do with the convenience of obtaining a certificate with this designation, and has absolutely nothing to do with his own or his wife’s or children’s theological views.

It must be noted here that 35 ILCS 200/15-40 exempts “housing facilities” provided for ministers, “performing the duties of their vocation as ministers...” “Vocation” is defined as the activity on which one spends major portions of his time and out of which one makes a living.” Black’s Law Dictionary, 1411 (5<sup>th</sup> ed. 1979). “Vocation” may be defined as “the work in which a person is regularly employed.” Franklin v. Continental Assurance Co., 1989 WL 84317 (N.D. Ill), citing Webster’s Ninth New Collegiate Dictionary, 817 (1985). George Michael is employed as president and broker of Michael Realty LLC, a real estate brokerage in Chicago, Illinois. The brokerage is engaged primarily in residential and commercial sales and leasing. George Michael is Vice Chairman of the Board of Directors and Chairman of the Audit Committee of Citizens Bank and Trust in Chicago. He is the founder of Citizens Bank and Trust, which was chartered in January, 2000. [FOF No. 12].

George Michael concedes that he is not employed by the Armenian Church of Lake Bluff. [FOF No. 12]. At the very least, the property tax exemption statute suggests that a minister’s “vocation,” as used in the statute, involves “regular employment,” and “making a living” from the vocation. In no legally accepted sense is George Michael’s “vocation” that of a reverend of the Armenian Church of Lake Bluff.

In contrast, Aren Jebejian testified that he is employed full-time as the Armenian pastor of St. Gregory the Illuminator Armenian Church in Chicago. [FOF No. 18]. According to Pastor Jebejian, the Armenian Church of North America is the governing body for churches of the Armenian faith in the United States; it is divided into an Eastern Diocese and a Western Diocese, and the Eastern Diocese governs the establishment and operation of all Armenian churches and parishes in Illinois. [FOF No. 30]. As far as Pastor Jebejian knows, neither the Eastern Diocese nor any other diocese of the Armenian Orthodox Church of North America recognizes the Applicant in any formal way. Nor does the Applicant profess to be a parish or any other recognized entity of the Armenian Orthodox Church, the canons of which the Applicant's five family members acknowledge as their own.

The Applicant is neither a mission parish nor a parish under the Armenian Church of North America. Thus, the Applicant is not part of the Armenian Church of North America. [FOF No. 32]. The Applicant has had no communication with any members or representatives of the Diocese of the Armenian Church of North America, or with any other religious institution, relating to the Applicant or the Applicant's operation on the subject property. [FOF No. 31]. Pastor Jebejian testified that George Michael is not a priest with the Armenian Orthodox Church and does not hold himself out as a priest of the Armenian Orthodox Church. [FOF No. 33].

The undisputed facts show then that George Michael is a reverend in the Church of Spiritual Humanism. The Church of Spiritual Humanism may be a religion, but George Michael is not preaching for that religion and neither he nor his family believe in its theology. He cannot be said to have a vocation as a reverend in the Church of Spiritual Humanism as he admits he does not believe in or follow its tenets. The Applicant is seeking an exemption for a housing facility provided to a minister, George Michael, who is, purportedly, performing the duty of his "vocation"

as a minister at the Armenian Church of Lake Bluff and for the Armenian Orthodox denomination. But the record in this case shows clearly that George Michael cannot perform the duty of his vocation as a minister at “such” church or for “such” denomination, as 35 ILCS 200/15-40(b) requires. George Michael is ordained as a “reverend” in a Church that holds views diametrically opposed to the Christian theology espoused by the Armenian Church of Lake Bluff and the Armenian Orthodox denomination. It is a fact that George Michael is not a priest with the Armenian Orthodox Church and does not hold himself out as a priest of the Armenian Orthodox Church. [FOF No. 33].

The clear language of the parsonage exemption provision indicates that the Illinois legislature, quite reasonably, intended to exempt housing facilities owned by churches or religious denominations that are provided to ministers who perform the duties of their vocation as ministers at “such” churches or for “such” religious denominations. There is no genuine issue of fact that George Michael, a minister in the Church of Spiritual Humanism, is not canonically qualified or able to perform the duties of his purported “vocation” at the Armenian Church of Lake Bluff, which follows Armenian orthodoxy, or for the Armenian Orthodox denomination. It is apparent from the statute that the Illinois legislature, again quite reasonably, did not intend to provide tax-free housing to ministers who cannot canonically perform vocational duties for the entity receiving the property tax exemption.

On May 15, 2008, after the Applicant had submitted its PTAX-300-R, the Department requested that the Applicant submit additional information in support of the exemption request, including an affidavit describing the exact uses of the subject property. [FOF No. 6]. In response to the Department's request for this additional information about the use of the subject property, the Applicant submitted an affidavit dated May 27, 2008. In this affidavit, “Reverend George

Michael” stated the following, *inter alia*, under oath: “I am a duly licensed Reverend for the Armenian Church of Lake Bluff located at 1955 Shore Acres Road, Lake Bluff, Illinois 60044.” [FOF No. 7]. This statement in the affidavit is misleading, and if the Department relied on this statement in initially exempting the property, its reliance was misplaced. As already discussed, George Michael is duly licensed in the Church of Spiritual Humanism. He is not a “duly licensed reverend” for the Armenian Church of Lake Bluff as there is no evidence in the record that the Armenian Church of Lake Bluff had the power to “duly license” any reverends. What is without question is that George Michael is not able to perform the duties of his “vocation” for the theology he espouses or for the Armenian Orthodox denomination.

I do not question the sincerity of George Michael’s religious beliefs. But I must question the good faith of this exemption application from the Armenian Church of Lake Bluff which seeks to provide tax-free housing facilities in a 15,000 square foot residence for a minister who cannot canonically perform his “vocation” for the religion he professes to believe in and follow. “The idea ... in furnishing the pastor a house is to make efficient the religious work and purpose of the church.” First Congregational Church of DeKalb v. Board of Review of DeKalb County, 254 Ill. 220 (1912). Providing a tax-free residence to George Michael is the antithesis of “efficiency.” George Michael does not and cannot “make efficient” either the religious work or the purpose of the Armenian Orthodox denomination that he avers he and his immediate family follow. One could conclude from the record in this case that the Applicant’s request for an exemption for the residence is a sham.

It must also be noted here that 35 ILCS 200/15-40(b) exempts property owned by a “religious institution” and used as housing provided for ministers performing the duties of their vocation at “such” religious institution. “Institution” may be defined as “an established society or

corporation: an establishment or foundation especially of a public character.” Webster’s Third New International Dictionary, 1171 (1976); see also Parshall Christian Order v. Board of Review, County of Marion, 315 N.W. 2d 798 (Iowa 1982). The housing facilities in the instant case are owned by the Armenian Church of Lake Bluff. As discussed below, nothing in the record of this case indicates that the housing facilities are owned by a “religious institution.” In addition, nothing in the record indicates that the Armenian Church of Lake Bluff is, in any way, an establishment of a “public character.”

George Michael concedes that there is no indication on the residence’s address sign regarding the Armenian Church of Lake Bluff. The address sign is located as you enter the Applicant’s subdivision. The Applicant submitted a photograph to the Department of the exterior of the subject property in support of its exemption request that showed an equal-sided cross installed on the exterior of the house. George Michael testified that the equal-sided cross was drawn on the photograph with a marker and did not physically exist at the time the photo was taken of the building. [FOF No. 37]. There is no evidence in the record that the Michaels’ residence contains any outward manifestation that would advise the public that the residence is, in fact, used for religious purposes.

George Michael testified that the church is open for public worship “if people choose.” But the public would only know about the church from “word of mouth.” George Michael was asked at his deposition if there “is anybody who has come to church services that you didn’t know?” He responded “yes” but he didn’t know who the person was. “My brother brought a couple guys with him.” [FOF No. 35]. “The Applicant did not solicit or invite people to attend services or to join the church as members, but the members of the public were allowed to participate and become parishioners if they chose to do so.” [App. MSJ: p. 8].

George Michael's testimony that the church is open for public worship "if people choose" is contradicted by his written denials in a document in the record, entitled "Verified Answer, Affirmative Defenses, and Counterclaim." This document was filed in response to a lawsuit filed by The Village of Lake Bluff against Defendants, Armenian Church of Lake Bluff, George Michael and Susan Michael, concerning zoning violations on the subject property, specifically that the Armenian Church of Lake Bluff was operating on property not zoned for such use. In this document, the Defendants made the following statement: "The defendants further deny that they are operating a 'Church' which is open for public worship services on the subject property;" "The Village of Lake has no authority to regulate private religious uses or functions that occur in a private chapel which is part of a residence;" and "The Village of Lake Bluff has no authority to require an owner or occupant of a private residence to obtain a Special Use Permit prior to holding private religious functions in their home." [FOF No. 34]. These averments, in addition to the fact that there is no evidence in the record of this case that the Armenian Church of Lake Bluff had a website or signage indicating that it was, in fact, a church or that the Armenian Church of Lake Bluff has issued public notices or has invited the "public" to services or church-related activities of any kind for the year at issue, leads to a determination that the Armenian Church of Lake Bluff has no "public character" and cannot be considered a "religious institution" for purposes of property tax exemption. Thus, it is reasonable to conclude from the record that any religious activities on the subject property are those of a private family, consisting of a father, mother and three children, worshipping together in a "private chapel which is part of the residence."

In furtherance of my conclusion that George Michael is not performing the duties of his vocation for a "religious institution," as required by the provision of the statute which exempts parsonages, I find that the Applicant's PTAX-300-R, "Religious Application for Non-homestead

Property Tax Exemption” submitted to the Department was, at the least, misleading. Section 11 of the Taxpayer's PTAX-300-R identified the subject property's use as "Housing for a religious officer, administrative offices of the Church, M-F 9:00 a.m. – 5:00 p.m., Religious Education Institution [sic] and worship times which vary.” The reference to housing for a religious officer in the PTAX-300-R refers to housing for George Michael, as discussed above. George Michael testified that the reference to “Religious Education Institution” in the PTAX-300-R is not a reference to any specific entity that he knows of. Counsel for the Intervenors asked George Michael at his deposition whether “it was the name of some entity” when “the ‘R’ was capitalized, the ‘E’ was capitalized and the ‘I’ was capitalized in the term, “Religious Education Institute.” Mr. Michael responded “[N]ot that I know of. Education and worship continue daily.” [FOF No. 4].

The phrase “Religious Education Institute” in the PTAX-300-R appears to be an attempt to intentionally mislead the Department. If the Department relied on the representation that the “Religious Education Institute” or a “Religious Education Institute” was located on the subject property in originally granting an exemption to the Applicant, this reliance was misplaced. There is no exemption in the Property Tax Code for ministers performing the duties of their vocation for “Institutions” that do not exist or for “Institutions” that the minister does not “know of.”

George Michael testified that the term “religious education” [not capitalized and without the word “institution”], in the PTAX-300-R refers to reading from bible and study books, which is done by George Michael's children “on a regular daily basis.” [FOF No. 4]. My research indicates that there is no Illinois case, and none has been suggested by Applicant, that holds that a residence can be exempt as a parsonage because the children residing in the residence read from bible and study books, even if this reading is done on a regular basis. Religious study by George Michael’s children in their private residence does not give this residence a “public character” or transform this

residence into a “church” or a “religious institution.” Simply because a parent guides his or her children in prayer at home on a regular basis does not make the parent a canonically legitimate minister in the religion in which their prayers apply, or make the house that they pray in exempt from property tax. Many children are taught, when young, to pray each night before going to bed or to say a prayer before each meal. People of various faiths observe the traditions and prayers of their faiths in the privacy of their own homes. People of various faiths display religious symbols and tributes in their private homes, which they acknowledge regularly and routinely. It is inconceivable and an unreasonable reading of the pertinent exemption statutes to conclude that the Illinois legislature intended to exempt these untold numbers of residences where such activities occur on a regular basis.

Further, as discussed previously, Section 200/15-40(b) exempts property that is owned by churches, religious institutions or religious denominations and that is used as housing facilities provided for ministers 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. The statute then states specifically that “[A] parsonage, convent or monastery or other housing facility shall be considered under this Section to be exclusively used for religious purposes when persons who perform religious related activities shall, as a condition of their employment or association, reside in the facility.” 35 ILCS 200/15-40.

I conclude, from the record in this case, that George Michael is not required to reside on the subject property as a condition of his employment or association with the Armenian Church of Lake Bluff. In answer to the question on the Church’s PTAX-300-R, “[I]s the minister or other official required to reside in the property as a condition of employment or association?” the box marked “yes” is checked in Section 12(b). [FOF No. 11]. This response is misleading and if the

Department relied on this response in initially granting an exemption for the subject property, this reliance was misplaced.

The Applicant's Bylaws do not require George Michael or anyone else to live on the subject property. [FOF No. 13]. George Michael was handed a copy of the Applicant's Bylaws at his deposition and he was asked where in the Bylaws it stated that he is required to live on the subject property. He replied: "[I] am not certain." [Int. MSJ: Tab 1, G. Michael dep., p. 98]. George Michael resided on the subject property before the residence "became" a church, and he testified that if the church was not on the property, he would still reside there. [FOF No. 14]. George Michael's argument that he is required to live on the subject property as a condition of his association with the Armenian Church of Lake Bluff is fatally flawed when he lived on the subject property before his association with the church and he would live on the subject property if the church was located elsewhere.

It is without question from the record in this case that George Michael lived on the subject property because it is his family's home. While he may, in effect, be servicing the religious beliefs of his immediate family on the subject property, the fact that he lives on the subject property is, at best, a convenience, for which there is no exemption in the Property Tax Code.

Applicant's Motion for Summary Judgment states that "[T]hough the Applicant's by-laws do not explicitly require George to reside on the property, nonetheless, for all practical purposes, George is required to do so." [App. MSJ: p. 13]. The Applicant's Motion also contains a lengthy and legally unsubstantiated argument that "property used as a parsonage also qualifies for an exemption [if] it reasonably and substantially facilitates the aims of religious worship and religious instructions." [App. MSJ: p. 11]. There are untold numbers of persons who facilitate religious worship or instruction in their own homes for family members on a regular basis, such as prayers

before and after meals, prayers at bedtime, prayers upon rising in the morning, but there is no entitlement to exemption for such activities under the property tax exemption statutes.

The Applicant's argument that George Michael is required to live on the subject property for "practical purposes" ignores the plain language of the religious exemption statute which states specifically that a parsonage shall be considered under this Section to be "exclusively" used for religious purposes when persons who perform religious related activities shall, as a condition of their employment or association, reside in the facility. 35 ILCS 200/15-40. The phrase "as a condition of their employment or association" in the statute could not be clearer. The statute does not entail or require an analysis of what the minister feels is necessary "for practical purposes." The cases that the Applicant cites in support of its argument that George Michael "reasonably" and "substantially" facilitates religious worship and instruction on the subject property predate the adoption of the amendment to 35 ILCS 200/15-40, which provides a specific definition of "exclusive use" of parsonages, *i.e.*, that the resident must reside on the property as a condition of his employment or association. None of the cases cited by the Applicant address the specific standards established by Section 15-40(b) to determine whether a parsonage exists "exclusively" for religious purposes. Because the record in this case contains no evidence that George Michael resides on the subject property as a condition of his employment or association with the Armenian Church of Lake Bluff, as a matter of law, the residence on the subject property is not "exclusively" used for religious purposes.

On May 15, 2008, after the Applicant had submitted its PTAX-300-R, the Department requested that the Applicant submit additional information in support of its exemption request, including an affidavit describing the exact uses of the subject property. [FOF No. 6]. In response to the Department's request for this additional information about the use of the subject property, the

Applicant submitted an affidavit dated May 27, 2008. In this affidavit, “Reverend George Michael” stated the following, *inter alia*, under oath: “The property serves as additional housing for clergymen Father Aren Jebejian and Reverend George Michael and family.” This statement is not true, and if the Department relied on this statement in initially exempting the subject property, its reliance was misplaced as Father Aren Jebejian never resided on the subject property.

Pastor Jebejian is not employed by the Applicant. He is employed full-time as the pastor of St. Gregory the Illuminator Armenian Church in Chicago. [FOF No. 18]. Pastor Jebejian testified that he resides at 2546 North Harlem Avenue in Elmwood Park, Illinois, and has lived there since moving to the Chicago area in 1998 except for a one year sabbatical in Armenia. Pastor Jebejian stated that he never changed his address to the subject property's address nor has his mail been delivered to the subject property. [FOF No. 19]. Pastor Jebejian has visited the subject property as the Michaels' guest, just as he has visited as a guest at many of the homes of his parishioners from St. Gregory's. [FOF No. 20]. Pastor Jebejian is an ordained celibate priest. He canonically cannot hold any position within the Applicant. He can only perform liturgical services within the Armenian Orthodox Church. He cannot go onto the subject property and perform a service there other than a home blessing, [FOF No. 21], and, in fact, that is all that he has ever done on the subject property.

A home blessing is when a priest visits a family in their home and the priest blesses three elements: bread, salt and water. The blessing takes five to seven minutes. Pastor Jebejian blesses the home of any of his parishioners who asks. He testified that the purpose of the home blessing is unrelated to the Armenian Church of Lake Bluff. [FOF No. 22].

As discussed previously, after the Applicant filed its PTAX-300-R, the Department requested additional information from the Applicant. In response to the Department’s request for

additional information concerning weekly or monthly bulletins or newsletters published by the Applicant, the Applicant submitted three bulletins dated December 23, 2007, April 8, 2007, and April 20, 2008. The Applicant's program for April 8, 2007 lists "Very Rev. Fr. Aren Jebejian" as performing worship services at/for the Applicant. At his deposition, Pastor Jebejian was shown the bulletin for April 8, 2007 and asked if his name should be there. He responded "[P]robably not." "Because I – I mean if these are bulletins for worship services, I cannot do a worship service there." [Int. MSJ: Tab 7, Jebejian dep., p. 36]. Pastor Jebejian never performed any worship services on the subject property. [FOF No. 23]. The Applicant's December 23, 2007 bulletin states that Vahran Hazarian attended and performed that service. Father Hazarian did not attend on that date. When questioned about this at his deposition, George Michael testified that it was "hopeful" Father Hazarian would attend on December 23, "but he became ill." [FOF No. 23]. The representations that Aren Jebejian and Father Hazarian performed worship services on the subject property are not true. If the Department relied on the representations in these bulletins in initially granting an exemption to the Applicant, its reliance was misplaced.

Accordingly, there is no genuine issue of material fact in this case that the subject property did not qualify as a parsonage for George Michael, Aren Jebejian or any other minister in assessment year 2007, and, as a matter of law, the Intervenors are entitled to summary judgment on this issue.

Since the subject property, as a matter of law, is not exempt under 35 ILCS 200/15-40(b), the only other consideration here is whether the subject property was exempt for religious purposes in 2007 under 35 ILCS 200/15-40(a). Under section (a), property used exclusively for "religious purposes" qualifies for exemption as long as it is not used with a view to profit. 35 ILCS 200/15-40. This section of the statute allows an exemption for property used exclusively for religious

purposes. Benedictine Sisters of the Sacred Heart v. Department of Revenue, 155 Ill. App. 3d 325 (2d Dist. 1987). Property satisfies the exclusive-use requirement of the property tax exemption statutes if it is primarily used for the exempted purpose, even though it may also be used for a secular or incidental purpose. McKenzie v. Johnson, 98 Ill. 2d 87, 98 (1983). “Property is generally susceptible of more than one use at a given time and the exemption is determined upon the primary use, and not upon any secondary or incidental use.” People ex rel. Marsters v. Missionaries, 409 Ill. 370, 375 (1951).

It is clear from the record in this case that, as a matter of law, the subject property does not qualify for exemption under 35 ILCS 200/15-40(a). The subject property has more than one use but the question of whether the subject property is entitled to exemption must be determined from its primary use. The primary use of the subject property in 2007 was as a residence for George Michael and his family. This primary use was attested to by George Michael under oath in his “Verified Answer, Affirmative Defenses and Counterclaim,” filed in response to the complaint by the Village of Lake Bluff for alleged zoning violations on the subject property. In this “Answer,” George Michael made the following statement: “The defendants affirmatively state that the principal use of the subject property is a single family dwelling which houses the defendant, George Michael, who is a licensed Reverend/Clergyman for the Armenian Church of Lake Bluff, and his wife, the defendant, Susan Michael.” The defendants also acknowledged in the “Answer” that the subject property was a “private residence” in 2007. [FOF No. 34].

In George Michael’s own words, the principal and primary use of the subject property is a single family dwelling. I have already concluded that this dwelling does not qualify for exemption as a parsonage. Because the primary use of the subject property is as a residence that does not qualify as a parsonage, the primary use of this property is secular. The right to an exemption is

determined from a property's primary use. I cannot ignore the legislatively mandated requirement that property be "exclusively" used for the exemption claimed. There can be only one primary use of property, and because the primary use of the subject property is secular, the property does not qualify for exemption.

Applicant argues in its Motion for Summary Judgment that religious services, conducted by George Michael on the subject property, "occurred mostly on Sundays and holidays, and lasted about an hour." [App. MSJ: p. 9]. Assuming, *arguendo*, that George Michael did conduct religious services, for all intents and purposes for his wife and three children only, for about one hour on Sundays and holidays, this represents an incidental use of the subject property when compared to its primary and secular use as a residence, for these same persons, twenty-four hours/day, seven days/week. If the primary use of property is secular, the fact that a portion may be incidentally used for religious purposes will not make it exempt from taxation. I cannot recommend an exemption for property for "about an hour" on Sundays and holidays, when the property is used for secular purposes at all other times. The Property Tax Code does not provide for hourly, incidental, exemptions of property.

**IT IS THEREFORE ORDERED THAT:**

1. Intervenors' Motion for Summary Judgment is granted. The Department's determination of June 12, 2008 which granted an exemption to Lake County P.I.N. 12-09-401-002 for 78% of the 2007 assessment year is reversed and this P.I.N. shall remain on the tax rolls for the entire 2007 assessment year.
2. Applicant's Motion For Summary Judgment is denied.

July 6, 2009

Kenneth J. Galvin  
Administrative Law Judge