

Property Tax Exemptions – Who Qualifies for a Property Tax Exemption

In order to qualify for a property tax exemption your organization must be exclusively beneficent and charitable, religious, educational, or governmental organization and own the property that is used exclusively for charitable, religious, educational, or governmental purposes and not leased or used for profit.

If a charitable organization has obtained 501 (c) (2) or 501 (c) (3) letter from the Internal Revenue Service, this does not automatically qualify the organization for a real estate tax exemption.

Filing Deadlines

The Board of Review has four (4) filing periods of approximately 20-30 days each during the current tax year to file an exemption complaint. No filings will be accepted outside of the filing periods. You may forward the exemption application with supporting documentation via the U.S. mail, but it must be post marked no later than the last day of the filing period. Exemption complaints received after the closing of the filing period will be returned to the applicant.

The application can contact the Board of Review at 312-603-4693 to ascertain when the Board of Review will be open to accept exemption application.

Filing Procedure

If the applicant is a charitable or educational organization, it must file along with the Board of Review Exemption Complaint Form, an Illinois Department of Revenue Form PTAX-300. If the applicant is a religious organization it must file the Illinois Department of Revenue Form PTAX-300-R.

Charitable, educational and religious organization must include with their completed PTAX-300 or PTAX 300-R, Application for Property Tax Exemption the following:

- BOARD OF REVIEW REAL ESTATE EXEMPTION COMPLAINT
- SPECIFIC AFFIDAVIT OF USE (DETAILED):
What religious or charitable activity took place on the property during the current tax year for which you are seeking an exemption.
- PARSONAGE/CONVENT FORM (RELIGIOUS)
- PROOF OF OWNERSHIP: Deed, Contract for Deed, Lease, etc. If you have more than one deed for parcels acquired during the tax year in question, you must file separate application forms and separate documentation for each deed.
- CORPORATE CHARTER
- BY-LAWS
- TAX BILLS
- PHOTOGRAPHS: (must be originals, two sets, no copies).
Photographs must be of the interior and exterior of the premises.
- PLAT OF SURVEY

- HAND DRAWN FLOOR PLAN: Showing charitable or educational use of interior area of building.
- 501 (c) (2) or 501 (c) (3) Letter
- CURRENT FINANCIAL STATEMENT
- BULLETINS

Please note that all documents submitted to the Board of Review must be in duplicate. Federal and State agencies should complete Form PTAX-300-FS, and the Board of Review Exemption Complaint Form with supporting documentation as stated on the PTAX-300-FS form.

Upon submitting the completed application and supporting documentation, the Board of Review will assign a field inspector to visit the property and submit to the Board a written report of the premises.

The Board of Review will evaluate the application and supporting documentation and may request additional information by letter of phone. The Board may also conduct a hearing on the application by requiring the applicant to appear and testify as to the exemptability of the premises.

The Board of Review will make a recommendation whether the premise should receive an exemption or not and forward said application and documentation to the Illinois Department of Revenue in Springfield for a final determination. The applicant will receive a written ruling from the Department of Revenue.

If you need further information regarding the filing of a property tax exemption complain with the Board of Review; please call the Board of Review at 312-603-4693.