Illinois Department of Revenue

# PTAX-300 Application for Non-homestead Property Tax Exemption — County Board of Review Statement of Facts

Complaint no.: _____ (County use only) Volume no.: _____ IDOR docket number: _____ (IDOR use only)

## Part 1: Identify the property

1 _____
County in which property is located

2 _____
Property owner

3 _____
Street address of property

_____
City ZIP

4 _____
Name of organization applying for the exemption (*i.e.*, "applicant")

5 ___ Yes ___ No Is the applicant on Line 4 the lessee of the property? If "Yes," write the dates the lease is in effect.

From _____ To _____

***Attach a copy of the contract or lease.***

6 _____
Parcel identifying number

***Attach a copy of the property's legal description if the county has not assigned a number or if the property is a division.***

7 Dimensions or acreage of this property _____

8 _____
Date of ownership

***Attach a copy of proof of ownership (deed, contract for deed, title insurance policy, condemnation order and proof of payment, etc.)***

## Part 2: Identify any previous exemptions or applications *(Providing this information will expedite processing.)*

9 ___ Yes ___ No Does the applicant have an Illinois sales tax exemption number? If "Yes," write the exemption number.
E— ___ ___ ___ ___ — ___ ___ ___ ___

10 ___ Yes ___ No Has a previous application been filed for this property or by this applicant? If "Yes," write the Illinois Department of Revenue docket number, if known. ___ ___ — ___ ___ ___ — ___ ___ ___ ___

## Part 3: Identify the property's use

11 Identify the Illinois Compiled Statutes citation for this application. 35 ILCS 200/_____ **Or** ___ ILCS ___/_____

12 ___ Yes ___ No Is any income derived from this property? If "Yes," explain in detail. _____
***If applicable, attach a copy of any contracts or leases.***

13 ___ Yes ___ No Does a unit of local government own this property?
If "Yes," is the property located within its corporate boundaries? ___ Yes ___ No

14 ___ Yes ___ No If granting this application will reduce the property's assessed valuation by $100,000 or more, has the municipality, school district, and community college district in which the property is located been notified that this application has been filed?
***Attach a copy of the notices and postal return receipts.***

15 Describe the specific activities that take place on this property. Write the exact date each activity began and how frequently it takes place.

_____

_____

_____

16 ___ Yes ___ No Did the activities described on Line 15 begin on the **same** date as the effective date of the lease on Line 5 or the date of ownership on Line 8, whichever is applicable? If "**No**," explain in detail how the property was used between the lease or ownership date and the date these activities began. _____

_____

17 Identify each building's use, square feet of ground area (SFGA), number of stories, and whether or not there is a basement.

| | Use | SFGA | No. of stories | Basement? (Y/N) |
|---|---|---|---|---|
| **Building 1** | | | | |
| **Building 2** | | | | |
| **Building 3** | | | | |

This form is authorized as outlined by the Illinois Compiled Statutes, 35 ILCS 200/15-5, 16-70, and 16-130. Disclosure of this information is REQUIRED. This form has been approved by the Forms Management Center. IL-492-1157

## Part 4: Attach documentation

The following documents **must** be attached:

- Proof of ownership (copy of the deed, contract for deed, title insurance policy, condemnation order and proof of payment, *etc.*)
- Picture of the property
- Notarized affidavit of use
- Copies of any contracts or leases on the property

The documents identified on Lines 18 through 23 **may** be attached to expedite processing. Mark an "X" next to any documents that are attached.

**18** ___ Audited financial statements for the most recent year

**19** ___ Copy of the applicant's bylaws and complete certified recorded copy of Articles of Incorporation, including purpose clause and all amendments

**20** ___ Copy of the notices to the municipality, school district, and community college district in which the property is located and postal return receipts if granting this application will reduce the property's assessed valuation by $100,000 or more

**21** ___ Plot plan of each building's location on the property with each building and land area labeled with parcel identifying numbers and specific uses

**22** ___ Copy of any Illinois Department of Revenue Exemption Certificate

**23** ___ Other (list) _____

_____

_____

## Part 5: Identify the person to contact regarding this application

**24** _____
Name of applicant's representative

_____
Mailing address (include rural route or P.O. box, if applicable)

_____
City State ZIP

( ) —
Phone number

**25** _____
Owner's name (if the applicant is not the owner)

_____
Mailing address (include rural route or P.O. box, if applicable)

_____
City State ZIP

( ) —
Phone number

## Part 6: Signature and notarization

State of Illinois )
County of _____ ) SS.

I, _____ (Name), _____ (Position), being duly sworn upon oath, say that I have read the foregoing application and that all of the information is true and correct to the best of my knowledge and belief.

_____
(Affiant's signature)

Subscribed and sworn to before me this _____ day of _____, 20____.

_____
(Notary Public)

## Part 7: County Board of Review statement of facts

**26** Current assessment $_____ For assessment year 20___

**27** ___ Yes ___ No Is this exemption application for a leasehold interest assessed to the applicant? If "Yes," write the Illinois Department of Revenue docket number for the exempt fee interest to the owner, if known. ___ ___ — ___ ___ ___ — ___ ___ ___ ___

**28** State all of the facts considered by the County Board of Review in recommending approval or denial of this exemption application.

_____

_____

_____

**29** County Board of Review recommendation

___ Full year exemption

___ Partial year exemption From _____ To _____

___ Partial exemption for the following described portion of the property: _____

_____

___ Deny exemption

**30** Date of Board's action _____

## Part 8: County Board of Review certification

I hereby certify this to be a correct statement of all facts arising in connection with proceedings on this exemption application.

_____
Clerk (or Secretary in Cook County) of the County Board of Review's signature

**Mail to:** OFFICE OF LOCAL GOVERNMENT SERVICES
EXEMPTION SECTION (3-520)
ILLINOIS DEPARTMENT OF REVENUE
101 WEST JEFFERSON STREET
SPRINGFIELD IL 62702

# General Instructions for Form PTAX-300

## When must Form PTAX-300 be completed?

Complete Form PTAX-300 to apply for any non-homestead exemption **except** for a federal/state agency or a religious exemption.

- Complete Form PTAX-300-FS to apply for a non-homestead exemption under 35 ILCS 200/15-50 or 15-55 (federal or state agency).
- Complete Form PTAX-300-R to apply for a non-homestead exemption under 35 ILCS 200/15-40 (religious).

## Which parts must the applicant complete?

The applicant must complete Parts 1, 2, 3, 4, 5, and 6. The County Board of Review must complete Parts 7 and 8.

Complete all lines and attach all required documents or the County Board of Review will **not** accept the incomplete exemption application. If there is not enough space on this form to answer a question fully, attach additional sheets. On the top of each additional sheet, identify the number of each question to which a response is being made.

**Note:** The Cook County Board of Review requires that a complaint form be filed in addition to Form PTAX-300.

## What must be attached to Form PTAX-300?

The following documents **must** be attached to Form PTAX-300:

- Proof of ownership (deed, contract for deed, title insurance policy, copy of the condemnation order and proof of payment, *etc.*)
- Picture of the property
- Notarized affidavit of use
- Copies of any contracts or leases on the property

To expedite processing, attach additional documents as specified in Part 4.

## Must any taxing bodies be notified that an exemption application has been filed?

If granting this application will reduce the property's assessed valuation by $100,000 or more, the municipality, school district, and community college district (in which the property is located) must be notified that this application has been filed.

## How many forms must be filed if an exemption for multiple parcels is being sought?

File **one** application in both of the following situations:

- Multiple parcels acquired by the same deed — Form PTAX-300 must identify any variation of use or other qualifying information or characteristic (*e.g.,* leases, photos, affidavits of use) by parcel identifying number.
- A single parcel that was acquired by multiple deeds.

File a **separate** application for **each** parcel if multiple parcels were acquired by separate deeds, unless all four of the following conditions are met:

- The parcels are contiguous.
- All deeds were acquired before the year for which the exemption is now being sought.
- Form PTAX-300 identifies which parcel identifying numbers are associated with each deed.
- Form PTAX-300 identifies any variation of use or other qualifying information or characteristic (*e.g.,* leases, photos, affidavits of use) by parcel identifying number and deed.

## Where is Form PTAX-300 to be filed?

File the completed and notarized Form PTAX-300 with the County Board of Review. Contact the County Board of Review where the property is located to determine the filing deadline and session dates.

The County Board of Review considers exemption applications for the assessment year for which the Board is in session only. It **cannot** consider an exemption for a previous or subsequent assessment year.

## How is a property's exempt status determined?

The following text is a brief outline of the procedures used to determine exempt status. For more information, see 35 ILCS 200/15-5 through 15-160, 16-70, 16-130, and the Illinois Administrative Code, Title 86, Chapter 1, Section 110.115, Non-homestead Exemption Proceedings, and Sections 200.101 through 200.225, Practice and Procedure for Hearings Before the Illinois Department of Revenue. Links to these references are available on the Illinois Department of Revenue's web site at www.ILtax.com.

### Step 1

Obtain Form PTAX-300 from the County Board of Review where the property is located. Complete the form, attach all required documents, and file the form after it is notarized with the County Board of Review.

### Step 2

The County Board of Review may hold a hearing to evaluate the application and supporting documents.

### Step 3

The County Board of Review completes the Statement of Facts and recommends whether or not the exemption should be granted before forwarding Form PTAX-300 and all supporting documents to the Illinois Department of Revenue.

### Step 4

The department assigns a docket number, reviews the facts regarding the application, and determines whether or not the exemption should be granted.

**Note:** In some instances, the department will request more information from the applicant, who has 30 days from the date of the department's request to provide that information.

The department mails its decision to

- the applicant,
- any intervenors,
- the County Clerk,
- the County Assessor (Cook and St. Clair Counties), and
- the Clerk of the County Board of Review.

The department's decision is final unless the applicant (or another party to the matter) requests a formal hearing.

## How is a formal hearing requested if the applicant disagrees with the department's decision?

Formal hearing requests must be made within 60 days after the date of the department's decision. Mail requests for a formal hearing to the address provided on the exemption decision. The request will be forwarded to the Administrative Hearings Division.

# Specific Instructions for Form PTAX-300

## Part 1: Identify the property

**Line 1** — Write the name of the county in which this property is located.

**Line 2** — Write the property owner as shown on the deed or other proof of ownership.

**Line 3** — Write the property's street address.

**Line 4** — Write the name of the organization applying for the exemption (*i.e.,* "applicant").

**Line 5** — Indicate whether or not the applicant on Line 4 is the lessee of the property by marking an "X" in the appropriate space. If "Yes," write the dates the lease is in effect. **Attach a copy of the contract or lease.**

**Line 6** — Write the parcel identifying number. The chief county assessment officer or the County Board of Review can provide this number. **Attach a copy of the property's legal description if the county has not assigned a number or if the property is a division.**

**Line 7** — Write the dimensions (square footage) or acreage of this property.

**Line 8** — Write the date on which ownership began. **Attach a copy of proof of ownership (deed, contract for deed, or title insurance policy, *etc.*).** If the property was obtained through condemnation, write the date the condemnation proceedings were filed and **attach a copy of the condemnation order and proof of payment**.

## Part 2: Identify any previous exemptions or applications

**Line 9** — Indicate whether or not the applicant has an Illinois sales tax exemption number by marking an "X" in the appropriate space. If "Yes," write the exemption number.

**Line 10** — Indicate whether or not a previous property tax exemption application has been filed for this property or applicant by marking an "X" in the appropriate space. If "Yes," write the Illinois Department of Revenue docket number, if known.

## Part 3: Identify the property's use

**Line 11** — Identify the Illinois Compiled Statutes citation for this application. Most of the provisions may be found in 35 ILCS 200/15-35 through 15-160.

**Line 12** — Indicate whether or not **any** income is derived from the property by marking an "X" in the appropriate space. If "Yes," write the sources and the corresponding amount of income. **If applicable, attach a copy of any contracts or leases.**

**Line 13** — Indicate whether or not a unit of local government owns this property by marking an "X" in the appropriate space. If "Yes," indicate whether or not the property is located within its corporate boundaries.

**Line 14** — If granting this application will reduce the property's assessed valuation by $100,000 or more, the municipality, school district, and community college district in which the property is located must be notified that this application has been filed. Indicate whether or not notice has been given to these taxing districts by marking an "X" in the appropriate space. **Attach a copy of the notices and postal return receipts.**

**Line 15** — Describe the specific activities that take place on this property. Write the exact date each activity began and how frequently it takes place. **Do not** state conclusions about the type of activity such as "charitable" or "educational." If the property contains more than one building or a building contains more than one floor, separately describe the activities that take place in each building and on each floor. Include the square footage of each building and floor used for each activity.

**Line 16** — Indicate whether or not the activities described on Line 15 began on the **same** date as the effective date of the lease on Line 5 or the date of ownership on Line 8, whichever is applicable, by marking an "X" in the appropriate space. If "No," explain in detail how the property was used between the lease or ownership date and the date these activities began.

**Line 17** — Identify the use of each building on the property (*e.g.,* classrooms, fire station). Write the square feet of ground area (SFGA) covered by each building, the number of stories, and indicate whether or not there is a basement.

## Part 4: Attach documentation

The following documents **must** be attached:

- Proof of ownership (copy of the deed, contract for deed, title insurance policy, condemnation order and proof of payment, *etc.*)
- Picture of the property
- Notarized affidavit of use
- Copies of any contracts or leases on the property

The documents identified on Lines 18 through 23 **may** be attached to expedite processing. Mark an "X" next to any documents that are attached.

**Line 23** — If this property is used as a parking area, playground, lawn, or other ancillary use to an already exempt parcel, attach a copy of the Illinois Department of Revenue Exemption Certificate for the exempt parcel. Make a clear distinction between the parcel that is already exempt and the property for which exemption is now being sought. Describe how each parcel is used and indicate the proximity of the parcels to each other.

## Part 5: Identify the person to contact regarding this application

**Line 24** — Write the name, address, and phone number of the person the County Board of Review and the Illinois Department of Revenue should contact regarding this application.

**Line 25** — If the applicant is not the owner, write the owner's name, address, and phone number.

## Part 6: Signature and notarization

The application must be signed under oath, verifying that all of the information is true and correct to the best of the applicant's knowledge and belief. **This application must be notarized.**