



**Illinois Department of Revenue**

LOCAL GOVERNMENT SERVICES BUREAU  
101 West Jefferson Street  
P.O. Box 19033  
Springfield, IL 62794-9033

**FEDERAL/STATE AGENCY**  
Application for Property Tax Exemption

County reference no.: \_\_\_\_\_ County Use Only      DOR Docket no.: \_\_\_\_\_ Revenue Use Only

1. County: \_\_\_\_\_  
Owner of Property: \_\_\_\_\_ Agency Parcel no.: \_\_\_\_\_

2. Permanent Parcel Identification numbers(s): \_\_\_\_\_ ( )  
\_\_\_\_\_ ( )  
\_\_\_\_\_ ( )  
\_\_\_\_\_ ( )

If partial take, indicate with "P" at the end of PIN.

3. Legal description (see attached): \_\_\_\_\_

4. Acreage: \_\_\_\_\_

5. Date on which the deed or contract for deed was executed: \_\_\_\_\_ or if by Eminent Domain Proceedings: Case # \_\_\_\_\_, date filed \_\_\_\_\_, OVT date \_\_\_\_\_  
(Documents must be attached.)

6. Is any income derived from this property? Yes  No

7. If granting this application will exempt from taxation \$100,000 or more of the assessed valuation of the property for which this application is submitted, have you given notice of this application to the municipality, school district, and community college district in which the property is situated? Yes  No

8. Attached documents: Deed  Lease  Plat  Court order

9. Person to contact regarding this application: \_\_\_\_\_  
Phone no. \_\_\_\_\_ Address \_\_\_\_\_

I hereby certify this to be a true and correct reporting of all the facts arising in connection with this application.

Signature \_\_\_\_\_ Date \_\_\_\_\_

10. CURRENT ASSESSMENT: \_\_\_\_\_ FOR ASSESSMENT YEAR 19 \_\_\_\_\_

**RECOMMENDATION By County Board of Review:**

- \_\_\_ Full year exemption
- \_\_\_ Partial year exemption From: \_\_\_\_\_ To: \_\_\_\_\_
- \_\_\_ Partial exemption for the following described portion of the property: \_\_\_\_\_
- \_\_\_ Deny exemption

Date of Board's action: \_\_\_\_\_

If the County Assessor assigns a different PIN(s) to the parcel, please insert that new/different PIN(s).

I hereby certify this to be a correct report to the Illinois Department of Revenue of the proceedings arising in connection with this Exemption Request.

Clerk of the Board of Review/Appeals: **X** \_\_\_\_\_  
Signature

Once the Board of Review/Appeals has made a recommendation, the Secretary of the Board should sign this statement of facts and mail it with all documentation to:

ATTN EXEMPTION SECTION  
LOCAL GOVERNMENT SERVICES BUREAU  
PO BOX 19033  
SPRINGFIELD IL 62794-9033

This form is authorized as outlined in accordance with the Illinois Revised Statutes. Disclosure of this information is REQUIRED. Failure to provide information could result in this application not being processed. This form has been approved by the Forms Management Center. IL-492-3245



## Instructions

**Line 1** - Enter the county in which the property is located and enter the name of the federal or state agency shown as the owner on the deed or contract for deed.

**Line 2** - Enter the permanent parcel number (or other county parcel identifier). Obtain this information from the Supervisor of Assessments or the Board of Review. If the county has not assigned a parcel number, state that it has not. If this application is for a leasehold interest on exempt land, state "Leasehold" and give the Department of Revenue exemption docket number for the land. Lessor or County Supervisor of Assessments will have the docket number.

**Line 3** - A copy of the property's legal description must be attached.

**Line 4** - Enter the size of the parcel described on Line 3. Use dimensions, total square footage, or acreage.

**Line 5** - Enter the transaction date found on the deed or contract for deed. Attach a copy of the document. If the property was obtained through condemnation proceedings, enter the date the condemnation proceedings began and attach a copy of the condemnation order, petition, and treasurer's receipt.

**Line 6** - Answer this question "Yes" if any income whatsoever is derived from this property. Attach copies of all contracts and leases.

**Line 7** - On an application involving property with an assessed valuation of \$100,000 or more, the applicant must give notice to the municipality, school district, and community college. Proof that notice was given should be provided; attach copies of letters and postal return receipt.

**Line 8** - Include with this application a copy of the deed, contract for deed or condemnation proceedings as proof of ownership. If Line 6 is answered "Yes," attach copies of contracts or leases.

**Line 9** - Enter the name, address, and telephone number of the person with whom the Board of Review and the Department of Revenue should correspond regarding this application. If the applicant is other than the owner, provide the same information on the owner.

**Signature** - The applicant must sign and date the application, certifying that all facts and documents submitted to the Board of Review are true and correct.

## Steps for determining exempt status of property

The following is a brief outline of the procedures for determining exempt status as set forth in Illinois Compiled Statutes, 35 ILCS 205/108 (paragraph 6) (from Ch. 120, par. 589(6)), 35 ILCS 205/119 (from Ch. 120, par. 600), 35 ILCS 205/137 (from Ch. 120, par. 618) and in the Illinois Administrative Code, Title 86, Chapter 1, Section 100.115.

**Step 1** - The application form (PTAX-300 FS), "Federal/State Agency," is obtained from the County Board of Review/Appeals. When completed it is returned to the County Board of Review/Appeals. Most Boards of Review convene on the first Monday in June and must adjourn between September 7 and December 31 of the assessment year, depending on the county population. The Cook County Board of Appeals convenes the second Tuesday of September. However, the County Board may extend the date. Applications received after adjournment will be considered for the following year.

**Step 2** - The Board of Review/Appeals evaluates the information in the application and supporting documents and may hold a hearing with the applicant before making a recommendation. The Board then forwards all documents to the Department for final determination.

**Step 3** - Once the Department receives the application from the Board of Review/Appeal it gives the application a docket number that is used to identify the application while it is being processed. In some instances the Department will require more information from the applicant.

The decision made by the Department is only for the year in which the Board of Review/Appeals is in session. The Department certifies the results by mail to the applicant at the address shown on Line 9 of this form (PTAX-300 FS), to the County Clerk, and the the Clerk of the Board of Review. The decision is final unless the applicant, or another party to the matter, requests a formal hearing. Such request must be made within 20 days of the Department's decision. The request for a formal hearing should be mailed to the Exemption Section.

**Step 4** - When the Exemption Section receives a request for a formal hearing, the case is assigned to the Department Administrative Law Judge. The hearing officer will contact the applicant as to the date, time, and place of the hearing. At the hearing, the applicant may submit additional information and present witnesses who may testify in regard to ownership or use of the property. Legal issues may also be presented and argued at the formal hearing. Although it is not required, the applicant may wish to have legal representation at this stage.

The hearing officer will then make a recommendation to the Director of the Department based upon the record established at the hearing. The Director's decision is final unless the issue is submitted by the applicant or other party to the matter, pursuant to the Administrative Review Law, to the Circuit Court of the county in which the tax parcel is located.