

PT 03-20

Tax Type: Property Tax

Issue: Airport Authority Uses

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

**DU PAGE
AIRPORT,
APPLICANT**

v.

**ILLINOIS DEPARTMENT
OF REVENUE**

] No.	00-PT-0056
	00-PT-0084
	01-PT-0024
P.I.N.S:	01-31-101-001, et al. (See Attached Addendum I)

**RECOMMENDATION FOR DISPOSITION PURSUANT
TO CROSS MOTIONS FOR SUMMARY JUDGMENT**

APPEARANCES: Mr. Robert J. Best and Ms. Ania Domagala-Pierga of Bell, Boyd & Lloyd LLC, on behalf of the DuPage Airport Authority (the “Applicant” or the “Authority”); Mr. Robert Rybica, Assistant State’s Attorney for the County of DuPage, on behalf of the DuPage County Board of Review (the “Board”); Mr. Kenneth M. Florey of Robbins, Schwartz, Lifton & Taylor, Ltd. on behalf of the West Chicago Elementary School District No. 33, the City of West Chicago, West Chicago High School District No. 94, the West Chicago Park District, the West Chicago Fire Protection District and the West Chicago Library District (hereinafter collectively referred to as the “Intervenors”).¹

SYNOPSIS: These consolidated matters come to be considered pursuant to cross motions for summary judgment filed by the parties herein and raise the issues of whether any, all or part of the 65 properties identified by the DuPage County Parcel Index Numbers named on the attached Addendum I were either: (a) “used for Airport Authority purposes,” as required by Section 15-160 of the Property Tax Code, 35 ILCS 200/1-1, *et seq.*, at any point during the 2000 assessment year; or, (b) “leased to another entity,

which property use would be exempt from taxation under the Code if it were owned by the lessee entity,” as alternatively required by 35 ILCS 200/15-160, at any point during that assessment year. The underlying controversy arises as follows:

The Authority filed a series of Petitions for Property Tax Exemption with the Board, seeking to exempt all of the properties shown on Addendum I (hereinafter collectively referred to as the “subject properties”) from 2000 real estate taxes under 35 ILCS 200/15-160. The Board made required recommendations to the Department. The Department reviewed these recommendations and issued the initial determinations reflected on the attached Addendum II. In substance, all of these initial determinations, except for the one pertaining to DuPage County Parcel Index Number 01-31-101-001, denied the requested exemptions on grounds that the properties in question were not in exempt use. The Department’s initial determination concerning DuPage County Parcel Index Number 01-31-101-001 found that all of this property was exempt, except for 18,966 square feet thereof and a proportionate amount of the underlying ground, which square footage the Department determined to be taxable due to lack of exempt use.

Applicant filed timely appeals to all the above-referenced determinations and later filed a motion for summary judgment, to which the Board and Intervenors filed a joint cross motion for summary judgment, to which the applicant filed a reply. Following a careful review of the cross motions for summary judgment, the applicant’s reply and the supporting documentation filed in connection therewith, I recommend that: (a) the Department’s initial determinations concerning Parcel Index Numbers 04-06-100-005, 04-06-100-009, 04-06-300-012, 04-06-400-014 and 04-06-400-015 be modified in

1. The Authority, the Board and the Intervenors shall hereinafter collectively be referred to as the “parties.”

accordance with the following Findings of Fact and Conclusions of Law; but, (b) the Department's initial determinations as to all other parcel index numbers shown on Addendum I be affirmed *in toto*. Therefore, the applicant's motion for summary judgment should be granted in part and denied in part. Furthermore, the Board and Intervenor's joint cross motion for summary judgment should also be granted in part and denied in part.

FINDINGS OF FACT:

1. The Department's jurisdiction over these consolidated matters and its positions herein are established by the Department's initial determinations herein, the substance of which are detailed on the attached Addendum II.
2. The Department's positions in these matters, as reflected in its initial determinations, are that: (a) all of the subject properties, except for real estate identified by DuPage County Parcel Index Number 01-31-101-001, are not in exempt use; and, (b) real estate identified by DuPage County Parcel Index Number 01-31-101-001 is exempt, except for 18,966 square feet thereof and a proportionate amount of its underlying ground, which square footage is non-exempt due to lack of exempt use.
3. Applicant, the Board and the Department have stipulated to the following facts:

A. BACKGROUND INFORMATION

1. The Authority is an Airport Authority created pursuant to the Airport Authorities Act, 70 ILCS 5/0.01 *et seq.*, (the "Act"). By virtue of the authority granted to the Authority under the Act, it owns, operates and maintains the DuPage Airport (the "Airport"), a general aviation airport, and owns property leased to various tenants,

including private, for-profit, commercial entities, all on approximately 2,800 acres of land in West Chicago, Illinois. Stipulation ¶ 1.

2. These 2,800 acres consist of 1,488 acres used for airfield uses and 1,312 acres for non-airfield uses. *Id.*
3. The vast majority of land for which the exemption has been requested is in the 1,312 acres of land used for non-airfield uses. *Id.*
4. In the late 1980's, the Authority acquired additional land to the south of the then-existing Airport and undertook expansion of its facilities. Between 1990 and 1992, two parallel north-south runways were constructed: Runway 2L-20R², currently 7,500 feet in length, and Runway 2R-20L, currently 5,100 feet in length. The Flight Center general aviation terminal complex was opened in 1993, and a new control tower was opened in 1995, both adjacent to these two longer north-south runways. Stipulation ¶ 2.
5. Below is a listing of the number of aircraft operations³ per year from 1997 – 2002:

Year	Number of Aircraft Operations during Such Year
1997	215,996
1998	215,132
1999	198,693
2000	200,838
2001	187,826
2002	178,356

Id.

2 Runway designations are one- or two-digit numbers representing the compass point an aircraft is facing when taking off or landing – e.g., north is 36 (as in 360 degrees), east is 9, south is 18 and west is 27. Each runway has a two-number designation, to account for the fact that aircraft may take off and land in either direction. Thus, Runway 4-22 runs in a northeasterly/southwesterly direction. Parallel runways have the letters L and R to distinguish them – for “Left” and “Right” after their numbers.

3. An “aircraft operation” is a take-off or a landing.

6. Population growth has occurred within a five-mile radius of the Airport since 1960. Stipulation ¶ 3.
7. As a general aviation airport, the Airport has a mix of air traffic ranging from single-engine, propeller driven aircraft's and helicopters to large high-performance jets. There are no commercial carriers utilizing any of the Airport's facilities. Stipulation ¶ 4.
8. In real estate tax year 2000, the Authority's maximum real estate tax rate by statute was 0.0306, and the actual tax rate for the Authority's real estate tax levy was 0.0291. Stipulation ¶ 5.
9. This appeal involves 65 separate parcels, which are divided into the following six major areas: (a) the Golf Course Property, which is comprised of 17 individual parcels; (b) the Flight Center Property, which is situated on real estate identified by DuPage County Parcel Index Number 01-31-101-001; (c) the Frank's Auto Repair Property, which is comprised of 3 individual parcels; (d) the Antenna Property, which is situated on real estate identified by real estate identified by DuPage County Parcel Index Number 04-06-400-015; (e) the Wiesbrock Farm Property, which is comprised of 31 individual parcels; and, (f) the Bork Farm Property, which is comprised of 12 individual parcels. Stipulation ¶¶ 6, 8, 15, 20, 26, 30, 37.

B. THE GOLF COURSE PROPERTY

1. The Prairie Landing Golf Club ("Golf Course Property") is a 393.62 acre tract that consists of the following 17 tax parcels: 04-06-100-005; 04-06-100-009; 04-06-100-014; 04-06-300-012; 04-06-300-013; 04-06-300-015; 04-06-400-005; 04-06-400-014;

04-06-401-004; 04-06-401-005; 04-06-401-006; 04-06-401-018; 04-07-100-001; 04-07-100-002; 04-07-100-004; 04-07-200-004 and 04-06-401-021. Stipulation ¶ 8.

2. The entire Golf Course Property served as a revenue source for the Authority throughout 2000. Stipulation ¶ 14.
3. The Golf Club Property is subdivided into the following areas: (a) areas which the parties have stipulated are subject to partial exemptions because the Authority used specifically identifiable percentages of these areas for certain purposes that the Board and Intervenors concede qualify as exempt uses; (b) an area that is leased to a commercial entity that operates a heliport on its leasehold; and, (c) the actual Golf Course facilities. Stipulation ¶¶ 9, 10, 11.
4. The areas which the parties stipulate are subject to partial exemptions are as follows:

P.I.N.	Exempt Use	Total Agreed Percentage of Exempt Use	Remaining Percentage in Dispute
04-06-100-005	Portion of north-south Runway	65%	35%
04-06-100-009	Portion of north-south Runway	65%	35%
04-06-300-012	Landing lights & Federally-mandated clear zone	72.5%	27.5%
04-06-400-014	Landing Lights & Federally-mandated clear zone	50%	50%

Stipulation ¶ 11.

5. The remaining portions of these properties are currently in dispute because no aviation or aeronautic activities (e.g. landings/takeoffs of aircraft, passenger use, storage of aircraft, maintenance of aircraft, etc.) take place thereon. *Id*; Stipulation ¶ 13.

6. The area that contains the heliport, which consists of 25% of parcel 04-06-401-021, is currently in dispute because it is leased to Air Angels, a private, for profit company, that uses the leasehold to provide air ambulatory services. *Id.*
7. The remaining 75% of parcel 04-06-401-021, as well as all of the areas that contain the actual golf course facilities, are in dispute because no aviation or aeronautic activities take place thereon. *Id.*
8. The actual golf course facilities (the “facilities”) are located immediately to the south of the airfield and were designed and constructed in the style of the Scottish links course, characterized by rolling terrain and mounds, tall grasses and intermittent water hazards. This enabled the Authority to utilize the unstable soils that were excavated from the area of the new north-south runways to construct the hills and mounds on the golf course; and it also enabled the Authority to excavate stable soils from the Golf Course Property and utilize those soils for fill in the area of the new runways. Stipulation ¶ 12.
9. The facilities contain: (a) a 21 hole public golf course; (b) an 18,600 square foot club house located on parcel 04-06-401-006; (c) a maintenance building; and, (d) a pump house. Stipulation ¶ 9.
10. The club house consists of a golf shop, restaurant, bar, locker rooms, and banquet facilities for private parties, weddings and business meetings. *Id.*
11. The Authority owned the golf course and all of its appurtenant facilities throughout 2000. It did not, however, maintain or operate these facilities during that time. Stipulation ¶ 10.

12. The Authority's duly appointed agent, Meadowbrook Golf Group Inc. (MGG), maintained and operated the facilities, inclusive of the actual golf course, the club house, the pro shop, restaurant, and banquet hall, throughout 2000. *Id.*
13. MGG operated these facilities pursuant to the terms of a "Management Agreement" with the Authority.⁴ *Id.*

C. FLIGHT CENTER PROPERTY

1. The Airport's Flight Center is located on real estate identified by DuPage County Parcel Index Number 01-31-101-001. Stipulation ¶ 15.
2. The Flight Center Property measures approximately 86.93 acres and contains the Flight Center building as well as the tie-down area for aircraft. Stipulation ¶ 16.
3. The Flight Center building is a three-story office building containing approximately 58,280 sq. ft. of space and having a foot print of 17,000 sq. ft. *Id.*
4. All of the Flight Center Property, except for 8,451 sq. ft. of the building improvement, was used for the Airport Authority purposes during the 2000 tax year. *Id.*

4. The parties attached a true and correct copy of the "Management Agreement" to their written stipulation, and specifically incorporated it by reference therein. Stipulation ¶ 5. However, the parties disagree as to whether this "Management Agreement" creates a leasehold or license interest in the properties at issue. Nonetheless, I shall demonstrate, *infra* at pp. 40-43 that: (a) the "Management Agreement" creates neither a lease nor a license interest, but rather, constitutes an employment contract for the performance of certain specifically defined managerial services between applicant and MGG; and, (b) the final result with respect to all of golf course properties that are subject to the "Management Agreement" does not change irrespective of whether one concludes that this document creates a leasehold or license interest. Therefore, in the interest of brevity, I have dispensed with a detailed recitation of the terms and conditions of the "Management Agreement."

5. The non-exempt 8,451 sq. ft. (“non-exempt space”) was leased to the following tenants in 2000:⁵

TENANT	PREMISES	SQUARE FOOTAGE	USE
Raytheon	3 rd Floor	2,976 sq. ft.	Office (aircraft management, aircraft charters)
Kitty Hawk Café	1 st Floor	2,000 sq. ft.	Restaurant/caterer
Prime Meridian (a.k.a. “Neltnor Agency, Ltd.”)	3 rd Floor	1,813 sq. ft.	Office (insurance agency)
Computer Dynamics	3 rd Floor	1,662 sq. ft.	Office (computer services)
		8,451 sq. ft.	

Id.

6. All of the lessees occupying the non-exempt space are private, for-profit commercial entities. Stipulation ¶ 18.

7. The Authority did not operate or maintain any of the non-exempt space in 2000 except to the extent necessary to fulfil its limited obligations as landlord. Stipulation ¶ 19.

D. FRANK'S AUTO REPAIR PROPERTY

5. The parties submitted the lease agreements that govern all of the leaseholds in the non-exempt space as part of their documentation in support of the stipulation. After carefully reviewing the contents of these leases (Stipulation Group Ex. No. 9), I conclude that their terms and conditions are not relevant to the issues before me except to the extent that they establish what the parties have already stipulated to, namely that applicant leased all of the non-exempt spaces to commercial businesses that operated commercial enterprises in their respective leaseholds throughout 2000. Therefore, in the interest of brevity, I have dispensed with a detailed recitation of the terms and conditions of these leases. I have also dispensed with recitations of the terms and conditions of the leases that govern the entire Frank’s Auto Repair, Wiesbrock Farm and Bork Farm Properties, and part of the Antenna Property, for similar reasons.

1. The property known as “Frank's Auto Repair Property” consists of real estate identified by DuPage County Parcel Index Numbers 04-07-204-001, 04-07-204-002 and 04-08-102-001. Stipulation ¶ 20.
2. Frank's Auto Repair Property contains three buildings, all of which are leased to a private, for-profit auto repair and sales company. Stipulation ¶ 21.
3. The lessee of Frank’s Auto Repair Property has the exclusive right to use the property and uses it to operate a used car dealership and auto repair business. The lessee’s use of the Frank’s Auto Repair Property as an auto repair business and car dealership is not related to aviation and aeronautical operations (e.g. landings/takeoffs of aircraft, passenger use, storage of aircraft, maintenance of aircraft, etc.). Stipulation ¶ 22.
4. The Authority did not operate or maintain any of the Frank’s Auto Repair Property in 2000 except to the extent necessary to fulfil its limited obligations as landlord. Stipulation ¶ 23.
5. No aviation or aeronautic activities (e.g. landings/takeoffs of aircraft, passenger use, storage of aircraft, maintenance of aircraft, etc.) occur on the Frank’s Auto Repair Property. Stipulation ¶ 24.
6. Frank’s Auto Repair Property was purchased by the Authority in 1992. In 2000, it served as a revenue source for the Authority, in terms of rental income from the lease. Stipulation ¶ 25.

E. ANTENNA PROPERTY

1. The property known as the “Antenna Property” consists of a 1.98 acre property situated on real estate identified by DuPage County Parcel Index Number 04-06-400-015. Stipulation ¶ 26.

2. All but 250 square feet of the Antenna Property is vacant and has been designated by the Authority for future development. Stipulation ¶ 27.
3. For a lease term including tax year 2000, the 250 square foot piece that is not vacant is leased to a private, for-profit entity that maintains a commercial cellular tower on such land. *Id.*
4. Due to the lease provisions negotiated by the former owner of the Antenna Property, all rent was paid in a single lump sum at the time the lease was signed. *Id.*
5. The operation of the commercial cellular tower is not related to aviation and aeronautical operations (e.g. landings or takeoffs of aircraft, passenger use, storage of aircraft, maintenance of aircraft, etc.). *Id.*
6. In 2000, the Authority maintained and operated all of the Antenna Property, except for the 250 square foot piece leased. Stipulation ¶ 28.
7. No aviation or aeronautic activities (e.g. landings/takeoffs of aircraft, passenger use, storage of aircraft, maintenance of aircraft, etc.) occurred on the Antenna Property in 2000. Stipulation ¶ 29.

F. WIESBROCK FARM PROPERTY

1. The property known as the “Wiesbrock Farm Property” is a 429.40 acres tract that is situated on the following 31 tax parcels: 04-07-101-005; 04-07-101-006; 04-07-101-007; 04-07-102-009; 04-07-102-010; 04-07-202-012; 04-07-202-013; 04-07-202-014; 04-07-202-015; 04-07-202-017; 04-07-202-019; 04-07-202-021; 04-07-203-008; 04-07-203-009; 04-07-301-001; 04-07-301-005; 04-07-301-006; 04-07-400-004; 04-07-400-010; 04-07-400-011; 04-07-400-012; 04-07-401-006; 04-07-402-001; 04-08-300-

001; 04-08-303-008; 04-08-303-009; 04-18-100-001; 04-18-100-002; 04-18-100-003; 04-18-100-004 and 04-18-201-002. Stipulation ¶ 30.

2. The entire Wiesbrock Farm Property is leased to Wiesbrock Turf Farm, Inc., a private for-profit commercial entity which uses the property for sod farming and maintains related buildings and storage sheds thereon. Stipulation ¶ 31.
3. The lessee of the Wiesbrock Farm Property has the exclusive right to use the property and uses it for commercial farming. The use of the Wiesbrock Farm Property for commercial farming is not related to aviation and aeronautical operations (e.g. landings/takeoffs of aircraft, passenger use, storage of aircraft, maintenance of aircraft, etc.). Stipulation ¶ 33.
4. The Authority did not operate or maintain any of the Wiesbrock Farm Property in 2000 except to the extent necessary to fulfil its limited obligations as landlord. Stipulation ¶ 34.
5. No aviation or aeronautic activities (e.g. landings/takeoffs of aircraft, passenger use, storage of aircraft, maintenance of aircraft, etc.) occur on the Wiesbrock Farm Property. Stipulation ¶ 35.
6. The Wiesbrock Farm Property was purchased by the Authority piecemeal during the years of 1988 – 1992. In 2000, it served as a revenue source for the Authority, in terms of rental income from the lease. Stipulation ¶ 36.

G. BORK FARM PROPERTY

1. The property known as the “Bork Farm Property” is a 227.06 acres tract located on the following 12 tax parcels: 04-07-102-004; 04-07-102-005; 04-07-203-002; 04-07-

300-002; 04-07-300-003; 04-07-300-005; 04-07-300-006; 04-07-300-007; 04-07-300-008; 04-07-300-011; 04-07-300-014 and 04-07-400-001. Stipulation ¶ 37.

2. For 2000, Bork Farm Property was subject to a lease for use by a private, for-profit commercial entity for grain farming. Stipulation ¶ 38.
3. The lessee of the Bork Farm Property has the exclusive right to use the property and uses it for commercial farming. The use of the Bork Farm Property for commercial farming is not related to aviation and aeronautical operations (e.g. landings/takeoffs of aircraft, passenger use, storage of aircraft, maintenance of aircraft, etc.). Stipulation ¶ 39.
4. The Authority did not operate or maintain any of the Bork Farm Property in 2000 except to the extent necessary to fulfil its limited obligations as landlord. Stipulation ¶ 40.
5. No aviation or aeronautic activities (e.g. landings/takeoffs of aircraft, passenger use, storage of aircraft, maintenance of aircraft, etc.) occur on the Bork Farm Property. Stipulation ¶ 41.
6. Bork Farm Property was purchased by the Authority piecemeal during the years of 1988-1992. In 2000, it served as a revenue source for the Authority, in terms of rental income from the lease, and is intended for use in future re-development. Stipulation ¶ 42.

H. DUPAGE COUNTY RESEARCH AND TECHNOLOGY PARK

1. All of the parcels contained within the Wiesbrock Farm Property and the Bork Farm Property had been designated by the Authority in 2000 for inclusion in the DuPage County Research and Technology Park (“Tech Park”). Stipulation ¶ 43.

2. During 2000, a feasibility study for the proposed Tech Park was completed, pursuant to a 1999 grant made by the Illinois Department of Commerce & Community Affairs. *Id.*
3. Also in 2000, the Authority's staff and consulting engineers conducted on-site plans and studies for the Tech Park, including soil borings, wetland delineations and flood plain studies. *Id.*
4. Also in 2000, the Authority applied for funding for the "start-up" of the Tech Park, and the Illinois General Assembly approved H.B. 4437, which contained, at Section 1262, an appropriation of \$34,000,000 from the Capital Development Fund to DCCA for a grant to the Authority for planning, design and access infrastructure related to the Tech Park. *Id.*
5. Construction of Tech Park improvements have not yet commenced. Future lessees of land in the Tech Park are intended to include both public and private for-profit entities. Stipulation ¶ 44.

CONCLUSIONS OF LAW:

I. Statutory Considerations and Question Presented

Summary judgment is proper where pleadings, depositions, admissions and affidavits on file, when viewed in the light most favorable to the nonmoving party, reveal that there is no genuine issue of material fact and that the moving party is entitled to judgment as a matter of law. 735 ILCS 5/2-1005(c) (West 2000); City Of Chicago v. Holland (Supreme Court of Illinois Docket No. 90585, June 19, 2003). Land v. Board of Education of the City of Chicago, 202 Ill. 2d 414, 421 (2002). Summary judgment is also

appropriate when the parties agree on the facts, but dispute the correct construction of the applicable statute. Bezan v. Chrysler Motors Corp., 263 Ill.App.3d 858 (2d Dist. 1994).

The parties agree as to the facts in this case. They do not, however, agree about the manner in which those undisputed facts should be applied to the relevant exemption statute. That statute is found in Section 15-160 of the Property Tax Code, 35 ILCS 200/1-1 *et seq.*, which states in relevant part that, “[a]ll property belonging to any Airport Authority and used for Airport Authority purposes or leased to another entity, which property use would be exempt from taxation under this Code if it were owned by the lessee entity, is exempt.” 35 ILCS 200/15-160.

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 strictly construed, with all doubts and debatable questions resolved in favor of taxation. People Ex Rel. Nordland v. the Association of the Winnebago Home for the Aged, 40 Ill.2d 91 (1968); Gas Research Institute v. Department of Revenue, 154 Ill. App.3d 430 (1st Dist. 1987).

Here, the parties raise a deceptively simple debatable question. Reduced to its most basic terms, this question is whether 15-160 must: (a) as the applicant contends, be construed in a broad manner so as to allow for the exemption of all real estate that is, in some manner, arguably used for “Airport Authority purposes[;]” without regard to whether the property is leased for non-exempt purposes; or, (b) as the Board and the Intervenor contend, be construed in a more narrow fashion so as to bar the exemption of

property that is leased for non-exempt purposes yet used in some incidental manner that is arguably for “Airport Authority purposes.” For the following reasons, I agree with the construction proffered by the Board and the Intervenors.

II. Relevant Case Law and Basic Operational Facts

The parties agree that the cases most relevant to resolving this question of statutory construction are Harrisburg-Raleigh Airport Auth. v. Department of Rev., 126 Ill. 2d 326 (1989) and Fox Valley Airport Auth. v. Department of Rev., 164 Ill. App. 3d 415 (2nd Dist. 1987).⁶ However, the parties do not agree as to the manner in which these cases should be applied to the basic operational facts presented herein.

Those facts are, with respect to all of the subject properties except the golf course property, as follows: (a) the properties were owned by the Authority, and therefore in exempt ownership as required by 35 ILCS 200/15-160, throughout the tax year currently in question, 2000;⁷ (b) some or all portions of the properties were leased to various for-profit entities, including, *inter alia*, two commercial farmers and an auto repair shop, whose use of the properties would not qualify as exempt under any of the provisions contained in the Property Tax Code; (c) there were some aviation or aeronautical-related activities taking place on some specifically identifiable parts of some of the properties; and (d) there were no aviation or aeronautical-related activities taking place on many of the properties or specifically identifiable parts thereof.

6. The Harrisburg-Raleigh Airport Authority, *supra*, case involved two consolidated appeals, one of which was from the appellate court’s decision in Fox Valley Airport Authority, *supra*. Consequently, the facts of these cases are identical for present purposes. Furthermore, the Illinois Supreme Court’s analysis in Harrisburg-Raleigh Airport Authority must be given precedence over the appellate court’s analysis of the same issues in Fox Valley Airport Authority. Therefore, I shall only discuss the Harrisburg-Raleigh Airport Authority opinion herein.

7. The factual situations discussed in this and all subsequent analysis shall be factual situations occurring in the 2000 assessment year unless the context clearly specifies otherwise.

The basic operational facts specific to the golf course are essentially the same as those described above except that: (a) most of the golf course facilities were subject to a “Management Agreement” between the Authority and its duly appointed managerial agent, MGG; and, (b) except for the portions of parcels 06-06-100-005 and 04-06-100-009 that contain the north-south runways and the parts of parcels 04-06-300-012 and 04-06-300-014 that contain the landing lights and federally-mandated clear zones, no aviation or aeronautical-related activities took place on any of the Golf Course Properties during 2000.

The common question of statutory construction raised by these two sets of operational facts is whether the phrase “used for Airport Authority purposes,” as used in Section 15-160 of the Property Tax Code, is synonymous with uses directly related to aviation or aeronautical-related activities. While the Harrisburg-Raleigh Airport Authority court addressed this question, its analysis focused on a previous version of Section 15-160.

That version was found in Section 19.20 of the Revenue Act of 1939 (Ill. Rev. Stat. 1985, ch. 120 ¶ 500.20), which allowed an exemption for “[a]ll property of every kind belonging to any Airport Authority and used for Airport Authority purposes.”⁸ The facts to which the court in Harrisburg-Raleigh Airport Authority applied this statute involved several tracts of land that were divided according to the following uses: (a) six properties containing aircraft hangars and other related aircraft storage facilities that the appellee, Fox Valley Airport Authority (“FVAA”), leased to various private interests; (b) land improved with a private residence that FVAA represented was being held for future

8. This statute is quoted in Fox Valley Airport, *supra*, at 418 and Harrisburg-Raleigh Airport Authority, *supra*, at 331.

expansion even though it was leasing the improvement to a private party throughout the tax year in question, 1984; and, (c) a farmhouse facility, which FVAA also represented was being held for future expansion, even though at least one part of it was vacant all through that tax year.

The Department argued that the six hangar or aircraft storage facilities leased to private parties should not be exempt because interpretation of the phrase “Airport Authority purposes” should be limited to uses of Airport Authority property that are primarily public or governmental in nature. Harrisburg-Raleigh Airport Authority, *supra*, at 332. FVAA argued for a broader construction that was consistent with the powers granted to airport authorities under the pertinent enabling statute.

That statute was found in Ill. Rev. Stat. ch. 15½, ¶68.7,⁹ which provided in relevant part that:

The establishment and continued maintenance and operation of safe, adequate and necessary public airports and public airport facilities ... and the creation of airport authorities having powers necessary or desirable for the establishment and continued maintenance and operation of such airports and facilities are declared and determined to be and the public interest, and such powers and the corporate purposes and functions of such authorities, as herein stated are declared to be public and governmental in nature and essential to the public interest.

The enabling statute further provided, *inter alia*, that: (a) the term “Airport” was defined as “any locality ... used or designed for the landing and taking off of aircraft, or for the location of ... hangars, buildings, structures ... and other facilities”, and, (b) the term “Public Airport” was defined as “an airport owned by an Airport Authority ‘which

9. This enabling statute is currently found at 70 ILCS 5/0.01, *et seq.*

is used or is intended for use by public, commercial, and private aircraft and by persons owning, managing, operating or desiring to use, inspect, or repair any such aircraft or to use any such airport for aeronautical purposes.” Ill. Rev. Stat. ch. 15½, ¶68.1.

In deciding between the narrow interpretation of the exemption statute proposed by the Department and the broader interpretation suggested by the FVAA, the Harrisburg-Raleigh court noted that “the lack of specific language in Section 19.20 excluding from the exemption airport-authority property leased to private parties or used in part for private purposes militates against the [Department’s] position.” Harrisburg-Raleigh, *supra*, at 334. Accordingly, because a number of statutory exemptions did, in fact, contain such language,¹⁰ “the inclusion of a separate and broadly written exemption for Airport Authority uses suggests that such uses, while they must be consistent with the maintenance of a ‘public airport,; need not be exclusively ‘public’ in the sense that the [Department] contends.” *Id.* at 334-335.

The court also stated that “[w]ithout some provision for storage of private aircraft, private aircraft owners would be forced to construct their own storage facilities at a distance from the airport, or use public storage facilities which might not be available on short notice.” *Id.* at 335. Thus, “the goal of assuring regular users of the airport that they will be able to store their craft in secure facilities [bore] a real and substantial relation to a public airport’s function of serving as a terminus for private aircraft.” *Id.* Therefore, the court concluded that the statutory language “used for Airport Authority purposes”

10. I have deleted the citations to these statutes in the interest of brevity. However, I shall discuss the importance of this language, and provide citations to presently applicable exemption statutes that contain language barring exemption where the property is leased or otherwise used with a view to profit, *infra* at pp. 33-34.

supported exemption of all of the airplane hangar and aircraft storage facilities in dispute that FVAA leased to private concerns. *Id.*

With respect to the residence and farm properties, the court noted that the FVAA did not seek to exempt these properties on grounds that their use was “for Airport Authority purposes.” *Id.* at 342. Rather, FVAA sought exemption for these properties on grounds that it was holding them for future expansion of the airport facility at some undisclosed point in the future. *Id.*

Once again, FVAA based its argument on the pertinent enabling statute, which, in relevant part, authorized airport authorities to acquire property “used or useful for the ... *expansion* ... of any such public airport.” Ill. Rev. Stat. ch. 15½, ¶68.8-02, Harrisburg-Raleigh Airport, *supra*, at 342 (emphasis by the court). FVAA also argued that because the pertinent exemption statute did not condition exemption on the “exclusive” use of airport property for Airport Authority purposes, both the residential and farm properties were completely exempt, notwithstanding their partial use for non-Airport Authority purposes. *Id.*

The court rejected FVAA’s arguments as follows:

We assume for the sake of argument that vacant land, held only for expansion and not used for any private, non-airport-authority-related purposes would indeed be exempt. But we are unable to agree with [FVAA] that property used *primarily* for a nonexempt purpose will be exempt if it is also used for an exempt purpose. If this were true, an airport authority could just as easily acquire apartment buildings or gold mines, and hold the land for future expansion while garnering the profits of its enterprise free of property tax. We agree that with the airport authority that “all” of the property is being held for future expansion in the sense that all of the geographic area will one day contain airport facilities. But we cannot agree that the current, primary uses of these properties are airport related.

In both cases the properties are currently being used for private purposes unrelated to airport expansion. Indeed, if they were not so used, [FVAA] would have no need to maintain the structures now on the land.

While section 19.20 of the Revenue Act does not contain the word “exclusive,” we think it is implicit in the phrase “and used for Airport Authority purposes” that the property’s current, primary use be airport related. If this were not true, the phrase would have little, if any meaning.

What we have just said does not contradict our conclusion as to the properties [containing airplane hangars and aircraft storage facilities that were leased to private concerns]. The absence of the word “exclusive” in section 19.20 suggests only that the exempt purpose may have a stronger element of private benefit, so long as they are substantially related to the purpose of maintaining a public airport. It does not suggest that an airport authority can use its property for purposes unrelated to aviation without paying taxes.

Harrisburg-Raleigh Airport, *supra*, at 342-344.

III. Statutory Changes since Harrisburg-Raleigh Airport

Subsequent to the Supreme Court’s decision in Harrisburg-Raleigh Airport, the General Assembly amended the exemption statute pertaining to airport authorities through enactment of Public Act 86-219. This amendment, effective January 1, 1990, added the following italicized language to that statute:

All property of every kind belonging to any Airport Authority and used for Airport Authority purposes or leased to another entity, which property use would be exempt from taxation under this Act if it were owned by the lessee entity; provided however, that this amendatory act shall not apply to any property which belongs to any Airport Authority located in a county having more than

1,000,000 inhabitants^[11] provided that property acquired for airport purposes by an Authority shall remain subject to any tax theretofore levied to pay bonds issued and outstanding on the date of acquisition.

Public Act 86-219.

It is a well established that each tax year constitutes a separate cause of action for property tax exemption purposes. People ex rel. Tomlin v. Illinois State Bar Ass'n, 89 Ill. App.3d 1005, 1013 (4th Dist. 1980); Jackson Park Yacht Club v. Department of Local Government Affairs, 93 Ill. App.3d 542 (1st Dist. 1981); Fairview Haven v. Department of Revenue, 153 Ill. App.3d 763 (4th Dist. 1987). Therefore, the issue of a property tax exemption necessarily depends on the statutory provisions in force during the time for which the exemption is claimed. People ex. rel. Bracher v. Salvation Army, 305 Ill. 545 (1922).

This applicant seeks exemption from 2000 real estate taxes. Consequently, the version of the Airport Authority exemption statute that I must apply herein is the one that was in effect for the 2000 assessment year. People ex. rel. Bracher v. Salvation Army, *supra*. This version, which appears in Section 15-160 of the Property Tax Code, (35 ILCS 200/1-1, *et seq.*), contains the leasing language added by Public Act 86-219. Therefore, the threshold inquiry in this case is whether the addition of this leasing language affects the application of the analysis in Harrisburg-Raleigh Airport, *supra*, to the facts presented herein.

IV. Parties Arguments

A. Applicant's Arguments

11. I take administrative notice that DuPage County's population is less than 1,000,000, therefore, the population restriction contained in Public Act 86-219 does not defeat its applicability herein.

The Authority argues that addition of the leasing language does not alter application of that analysis because Section 15-160 begins with an inclusive adjective and proceeds to employ disjunctive, and not conjunctive, phrasing. From this, applicant argues that the two most critical words in Section 15-160 are the adjective “all” and the conjunction “or.” Therefore, according applicant’s analysis, the phrase “[a]ll property belonging to any Airport Authority and used for Airport Authority purposes or leased to another entity, which property use would be exempt from taxation under this Code if it were owned by the lessee entity ...” (35 ILCS 200/15-160), should be interpreted as follows: (a) *any and all* real estate that a duly constituted Airport Authority owns (which necessarily includes the Airport’s fee interest in real estate that it owns but leases to third parties for otherwise non-exempt uses) is exempt from real estate taxation, so long as the real estate is used for “Airport Authority purposes,” as such purposes are defined in the pertinent enabling act; (b) if the property is, in fact, used for appropriate “Airport Authority purposes,” then the Airport Authority’s interest in that property is tax exempt *even if* the Airport Authority leases the property to a lessee that uses it for non-exempt purposes; (c) because the property is already tax exempt by virtue of its use for “Airport Authority purposes,” it is unnecessary to analyze whether the property should also be tax exempt because it is leased to a lessee that uses it for tax exempt purposes; (d) the conjunction “or” should be understood strictly as introducing an alternative that applies *only when* the property is leased but *not* otherwise used for “Airport Authority purposes[;]” and, (e) that the limited purpose of this alternative is to enable an Airport Authority to maintain its exemption for property that, while not used for “Airport

Authority” purposes, should nevertheless be tax exempt because the Airport Authority’s lessee uses it for other legitimate tax exempt purposes.

Applicant draws support for this interpretation by pointing out that the Property Tax Code does not define the term “Airport Authority purposes.” Therefore, consistent with Harrisburg-Raleigh Airport, *supra*, and Fox Valley Airport, *supra*, one must look to the pertinent enabling legislation for any necessary definitions.

That legislation is found in the Airport Authorities Act (“AAA”), 70 ILCS 5/0.01, *et seq.* Section 7 of the AAA, as it was in effect during 2000, stated that “[t]he establishment and continued maintenance and operation of safe, adequate and necessary public airports and public airport facilities within the State of Illinois and the creation of airport authorities having powers necessary or desirable for the establishment and continued maintenance and operation of such airports and facilities are declared and determined to be in the public interest, and such powers and the corporate purposes and functions of such authorities, as herein stated, are declared to be public and governmental in nature and essential to the public interest.” 70 ILCS 5/7.

Applicant argues that this expansive language requires an equally broad reading for exemption purposes of any relevant definitions contained within the AAA. These definitions must, in the absence of legislative direction to the contrary, then be taken to constitute “Airport Authority purposes” within the meaning of Section 15-160 of the Property Tax Code. Therefore, applicant reasons, “Airport Authority purposes” need not be related to aviation or aeronautics, so long as they are consistent with the overall objectives set forth in Section 7 of the AAA.

One specific example of the manner in which applicant employs this reasoning is as follows: Section 7 of the AAA specifically provides that: (a) [t]he establishment and continued maintenance and operation of safe, adequate and necessary public airports and public airport facilities ...” are declared to be “in the public interest[;]” and, (b) airport authorities, such as applicant, are to be vested with such powers as are “necessary or desirable for the establishment and continued maintenance and operation of such airports and facilities.” Furthermore, Section 5/1 of the AAA defines the term “facilities,” which appears in Section 7 of the AAA, as meaning and including:

... real estate and any and all forms of tangible and intangible personal property and services used or useful as an aid, or constituting an advantage or convenience to, the safe landing, taking off and navigation of aircraft, or the safe and efficient operation or maintenance of a public airport. In addition, for all airport authorities, “facilities” means and includes real estate, tangible and intangible personal property and services used or useful for commercial and recreational purposes.

70 ILCS 5/1.

Moreover, the AAA gives airport authorities the power to “operate, maintain, manage, lease, sublease, and to make and enter into contracts for the use, operation, or management of ... any public airport or public airport facility.” 70 ILCS 5/8.03.

“Public airport” is defined in the AAA as “an airport owned by an Airport Authority or other public agency which is used or is intended for use by public, commercial and private aircraft and by persons owning, managing, operating or desiring to use, inspect or repair any such aircraft or to use any such airport for aeronautical purposes.” 70 ILCS 5/1. “Airport” means “any locality which is used or designed for the landing and the taking off of aircraft, or for the location of runways, landing fields,

airdomes, hangars, buildings, structures, airport roadways and other facilities.” 70 ILCS 5/1.

Based on these definitions and grants of authority, applicant argues that *all* duly qualified Airport Authority “facilities,” including those used for commercial or recreational purposes, are tax exempt under Section 15-160 of the Property Tax Code as property used for “Airport Authority purposes.” Consequently, applicant argues that all of the subject properties should be exempt under Section 15-160 irrespective of any leasing-related uses.

B. Board’s and Intervenors’ Arguments

The Board and Intervenors argue that most of the subject properties do not qualify for exemption under Section 15-160 because they are not used for “Airport Authority” purposes in the first instance and are leased to commercial businesses that use them for non-exempt profit-making purposes in the second. Moreover, they contend that Section 15-160 cannot be interpreted in a manner that violates fundamental rules of statutory construction by rendering the leasing language added by P.A. 86-219 superfluous. Harrisburg-Raleigh Airport, *supra*, at 334. Accordingly, in their analysis: (a) property “is used for Airport Authority purposes” if and only if it is primarily used for some purpose that is related to aviation or aeronautics, such as an airport runway;¹² (b) the conjunction “or” does not introduce an independent, alternative basis for exemption, as applicant contends; (c) this conjunction does, instead, introduce a condition precedent; and, (d) the condition precedent that “or” introduces provides in effect, that *if* an Airport Authority

12. Consistent with this contention, the Board and Intervenors have conceded, via stipulation, that those portions of the Golf Course Properties that were used as runways or contained landing lights or federally-mandated clear zones should be tax exempt under Section 15-160. *See, supra*, at p. 6; *infra*, at p. 34.

elects to lease *any* property that it owns, then it cannot maintain its exemption for that property unless it leases it in a manner that is consistent with P.A. 86-219.

Based on the foregoing, the Board and Intervenors maintain that Section 15-160 is properly interpreted as meaning that property owned by an Airport Authority is exempt, so long as it is actually and primarily used for such “Airport Authority purposes” as are legitimately related to aviation or aeronautics, provided however, that in situations where an Airport Authority leases property to another entity, the property so leased will be exempt if and only if the lessee entity uses the property in a manner that would qualify it for exemption under other provisions of the Property Tax Code.

V. Analysis and Application to Present Facts

A. Definition of “Airport Authority Purposes”

In reviewing the parties’ contentions, it becomes apparent that their disagreement can be reduced to disputes over two basic issues of statutory construction. The first is whether, or to what extent, should the Authority’s enabling legislation be employed to arrive at a definition of “Airport Authority purposes.”

In resolving this inquiry, it is critical to remember that, in the final analysis, it is Section 15-160 of the Property Tax Code, and not applicant’s enabling statute, which governs the outcome of this case. Thus, applicant’s enabling statute cannot be applied in any manner that is inconsistent with the overall scheme of exemptions set forth in the Property Tax Code. Nor can the enabling provisions be applied in a manner that effectively defeats the well-settled rules of statutory construction that apply in all property tax exemption cases.

These rules require, *inter alia*, that exemption statutes be construed narrowly, with all doubts and debatable questions resolved in favor of taxation. People Ex Rel. Nordland v. the Association of the Winnebago Home for the Aged, 40 Ill.2d 91 (1968); Gas Research Institute v. Department of Revenue, 154 Ill. App.3d 430 (1st Dist. 1987). Consequently, applicant's approach, which seeks to apply its enabling statute in a broad manner, is flawed *ab initio*.

Applicant's approach also fails by its own application. Using this approach, applicant would include activities that are unrelated to aviation or aeronautics within the definition of "Airport Authority purposes" so as to maintain consistency with the wide-ranging spectrum of powers entrusted to applicant in serving the "public interest" under Section 7 of its enabling legislation. If this were correct, then one would expect that the definition of "public interest" contained in that enabling legislation should not contain any references to aviation or aeronautics.

I agree with the Board and Intervenors. Section 5/1 of the Airport Authorities Act specifically defines the term "public interest" as meaning "the protection, furtherance and advancement of the general welfare and of public safety and public necessity and convenience *in respect to aeronautics*." 70 ILCS 5/1 (emphasis added). Because this definitional limitation causes applicant's approach to fail by its own application, I conclude that, for present purposes, the term "Airport Authority purposes" only includes activities that are related to aviation or aeronautics.

Applicant argues that this conclusion is inconsistent with the methodology employed in Harrisburg-Raleigh Airport, *supra*, where the court did rely on definitions contained in the Airport Authorities Act in determining what constituted "Airport

Authority purposes.” This, however, is an oversimplification of the court’s analysis in Harrisburg-Raleigh Airport because the particular uses to which the court applied that methodology, such as aircraft hangars and aircraft storage facilities, bore a specifically identifiable relationship to aviation or aeronautics.

Here, the commercial purposes for which most of the subject properties are used bear absolutely no relationship to aviation or aeronautics. Consequently, in light of all the above considerations, strict application of the methodology employed in Harrisburg-Raleigh Airport would effectively create an unwarrantably broad exemption for *all* property that an Airport Authority is authorized to use under terms of its enabling act.

The Board and Intervenors correctly point out that creating such an exemption would violate public policy by allowing the applicant to exempt property that it does not use in furtherance of its legislative mandate to protect the “public interest ... in respect to aeronautics.” 70 ILCS 5/1. Board and Intervenors’ Brief, pp. 21-22. Even if this were not the case, nothing in the Airport Authorities Act authorizes or otherwise guarantees applicant or any other Airport Authority the ability to operate or maintain any of its property on a tax-exempt basis. *See*, 70 ILCS 5/8.02, 8.03. Indeed, the Harrisburg-Raleigh Airport court specifically stated that Airport Authority property will *not* be tax exempt if its primary use is “unrelated to aviation ...[.]” Harrisburg-Raleigh Airport, *supra*, at 344. Therefore, the Board and Intervenors’ narrower definition of “Airport Authority purposes,” which posits that such “purposes” must be related to aviation or aeronautics in the exemption context, is correct and must be applied herein.

B. Effect of Leasing Language Added by Public Act 86-219

The second question is whether the leasing language added by Public Act 86-219 should, as applicant contends, be construed as establishing a separate and independent basis for the exemption of Airport Authority property in cases where the property is not otherwise used for “Airport Authority purposes,” or, as the Board and Intervenors contend, as creating a condition precedent for the exemption of all property that an Airport Authority leases to third parties. For the following reasons, I agree with the construction proposed by the Board and Intervenors.

It is a fundamental rule of statutory construction that where a general provision and a specific provision that both relate to the same subject exist, either in the same or another statute, the specific provision controls and should be applied. Tivoli Enterprises v. Zehnder, 297 Ill. App.3d 125 (2nd Dist. 1998); Illinois Power Company v. Mahin, 49 Ill. App. 3d 713 (4th Dist. 1977), *aff’d*. 72 Ill. 2d 189 (1978).

The leasing language added by Public Act 86-219 is more specific in comparison to the first clause of Section 15-160. Section 15-160 addresses a general category of “Airport Authority property,” while Public Act 86-219, which contains the leasing language, addresses only leased property. More importantly, the latter addresses the very factual situation that, with the exception of those Golf Course properties subject to a “Management Agreement,”¹³ the parties have presented for review.

This situation is one wherein an Airport Authority owns property but does not use it for “Airport Authority purposes” *because* it is leasing the property to an entity that is using it for one or more non-exempt commercial purposes. Because the narrow confines of this fact pattern require application of an equally narrow and specific statutory

13. These properties will be discussed separately because the parties do not agree that they are, in fact, leased. *See, infra*, at pp. 40-43.

provision (Tivoli Enterprises v. Zehnder, *supra*; Illinois Power Company v. Mahin, *supra*), I conclude that the leasing language added by P.A. 86-219 applies in this matter.

This construction also provides necessary consistency with other provisions of the Property Tax Code. Sections 15-35,¹⁴ 15-40¹⁵ and 15-65¹⁶ of the Property Tax Code (35 ILCS 200/15-35, 15-40 and 15-65) all specifically bar exemption when the property is “leased or otherwise used with a view to profit.” Although Section 15-160 does not contain the precise language “leased or otherwise used with a view to profit,” it does contain leasing language that specifically prohibits exemption where the property is leased for uses that do not qualify as exempt under other provisions of the Property Tax Code. 35 ILCS 200/15-160.

This leasing language was not included in the version of Section 15-160 at issue in Harrisburg-Raleigh Airport, *supra*.¹⁷ However, I must apply the version of Section 15-160 that was in effect for the tax year currently in question, 2000. People ex. rel. Bracher v. Salvation Army, 305 Ill. 545 (1922). This version does contain the above-referenced leasing language added by P.A. 86-219.

In applying this language to the facts of this case, one must recognize that the business-oriented nature of leaseholds used for commercial purposes renders their use to

14. Section 15-35 of the Property Tax Code states, in relevant part, that “... all property of schools, not sold or leased or otherwise used with a view to profit, is exempt” from real estate taxation. 35 ILCS 200/15-35.

15. Section 15-40 of the Property Tax Code provides, in relevant part, that “[a]ll property used exclusively for religious purposes ... [which is] not leased or otherwise used with a view to profit, is exempt” from real estate taxes. 35 ILCS 200/15-40.

16. Section 15-65 states, in substance, that all property owned by “institutions of public charity” is exempt from real estate taxation, provided that: (1) such property is “actually and exclusively used for charitable or beneficent purposes[;]” and, (2) such property is “not leased or otherwise used with a view to profit.” 35 ILCS 200/15-65, 15-65(a).

be “with a view to profit.” Harrisburg-Raleigh Airport, *supra*, at 343. *See also*, People ex. rel. Baldwin v. Jessamine Withers Home, 312 Ill. 136, 140 (1924); Salvation Army v. Department of Revenue, 170 Ill. App.3d 336, 344 (2nd Dist. 1988). Consequently, leaseholds that are used for commercial purposes are inherently used “with a view to profit,” and therefore, are merely subsets of leaseholds that are used for purposes that fail to qualify as exempt under other provisions of the Property Tax Code.

All exemption statutes, including Section 15-160, are to be strictly construed in favor of taxation. People Ex Rel. Nordland v. the Association of the Winnebago Home for the Aged, 40 Ill.2d 91 (1968); Gas Research Institute v. Department of Revenue, 154 Ill. App.3d 430 (1st Dist. 1987). Accordingly, a construction of Section 15-160 that supports taxation of non-exempt, commercial activity consistent with other provisions of the Property Tax Code is to be preferred over a construction that does not. Therefore, the construction of Section 15-160 proposed by the Board and Intervenors shall be applied.

C. Application

There are two overriding principles that must be applied to the facts of this case: first, consistent with Harrisburg-Raleigh Airport, *supra*, Airport Authority property will not be exempt unless it is actually and primarily used for purposes that are related to aviation or aeronautics; and second, consistent with P.A. 86-219, property that an Airport Authority leases to a third party will not be exempt unless the lessee uses the property in a manner that would qualify it for exemption under provisions of the Property Tax Code.

Such purposes might include, *inter alia*, uses related to carrying out the work of duly constituted schools, religious societies or charitable institutions. *See*, 35 ILCS 200/15-35, 15-40 and 15-65. None of the subject properties, including those subject to the

17. *See, supra*, at pp. 19-20.

“Management Agreement,” are leased to schools, religious societies or charitable institutions. Nor does the Property Tax Code contain any provision that exempts uses associated with operating commercial businesses. Because all of the subject properties are used for non-exempt commercial purposes to some degree, they cannot qualify for exemption under Section 15-160 unless they are primarily used for aviation or aeronautical purposes.

The parties have stipulated that portions of some of the subject properties were in fact used for such purposes throughout 2000. Where property is used for multiple purposes, and can be divided according to specifically identifiable areas of exempt and non-exempt use, it is proper to exempt those portions that can be identified as being in exempt use and subject the remainder to taxation. Illinois Institute of Technology v. Skinner, 49 Ill. 2d 59, 64 (1971).

Here, the parties have identified the following areas of partial exempt use through their stipulation:

General Location Of Property	P.I.N.(S)	Stipulation as to The Extent of Exempt Use
Flight Center Property	01-31-101-001	<ul style="list-style-type: none"> • Entire property (86.93 acres) is exempt, except for 8,451 square feet of office space situated in the Flight Center building improvement; • These 8,451 square feet of office space are in dispute because they are leased to various commercial entities and used for commercial purposes.
Portion of the Golf Course Property	04-06-100-005	<ul style="list-style-type: none"> • 65% is in exempt use, remaining 35% is in dispute as being subject to the

		“Management Agreement.”
Portion of the Golf Course Property	04-06-100-009	<ul style="list-style-type: none"> 65% in exempt use, remaining 35% in dispute as being subject to the “Management Agreement.”
Portion of the Golf Course Property	04-06-300-012	<ul style="list-style-type: none"> 72.5% is in exempt use, remaining 27.5% is in dispute as being subject to the “Management Agreement.”
Portion of the Golf Course Property	04-06-400-014	<ul style="list-style-type: none"> 50% is in exempt use, remaining 50% is in dispute as being subject to the “Management Agreement.”

Those portions of the above-identified properties that are currently in dispute, as well as all of the remaining properties, can be divided into the following use categories:¹⁸ first, properties, or parts thereof, that the parties agree were leased to commercial entities throughout 2000 (“Commercial Use Properties”); second, properties, or parts thereof, that were vacant or leased to commercial entities, but also used as aviation buffer zones by the Authority (“Dual Use Properties”); third, properties, or parts thereof, that were vacant throughout 2000 but which the Authority was holding for future expansion or development during that time (“Future Expansion Properties”); and fourth, properties, or parts thereof, that were subject to the “Management Agreement” (“Management Agreement Properties”).

1. Commercial Use Properties

This category consists of: (a) the entire Frank’s Auto Repair Property; (b) the 8,451 square feet of office space within the Flight Center building improvement that is

leased to commercial entities; (c) the portion of the Golf Course Property that contains the heliport that is leased to Air Angels, a private company which provides ambulatory services; (d) the 250 square feet of the Antenna Property that was leased to a private, for profit entity that maintains a cellular tower thereon; (e) the entire Wiesbrock Farm Property; and, (f) the entire Bork Farm Property.

As an initial matter, all of these properties do not qualify for exemption under the plain meaning of Section 15-160 because they are all leased to non-exempt commercial entities that use them for commercial purposes. *See, supra*, at pp. 30-32. Applicant nevertheless argues that these properties should be exempt in spite of their commercial use because they provide important sources of revenue that fund the Authority's operations.

Several courts have already rejected this argument by holding that it is the use to which the property *itself* is actually devoted, and not the use made of any income derived *from* the property, which is decisive. City of Lawrenceville v. Maxwell, 6 Ill.2d 42, 48 (1955); Marshall County Airport Board v. Department of Revenue, 163 Ill. App.3d 874, 876 (3rd Dist. 1987). *See also*, People ex. rel. Baldwin v. Jessamine Withers Home, 312 Ill. 136, 140 (1924); Salvation Army v. Department of Revenue, 170 Ill. App.3d 336, 344 (2nd Dist. 1988).

All of the commercial use properties are actually used for commercial, and not "Airport Authority" or other exempt purposes as required by Section 15-160. Accordingly, the fact that these commercial uses indirectly generate operating revenue for the Authority is of no legal significance here. For this reason, all of the Commercial

18. Some of the properties may fall within more than one category because applicant makes multiple or alternative arguments for their exemption.

Use Properties fail to qualify for exemption under Section 15-160 as a matter of law. Therefore, all of the Department's determinations with respect to these properties should be affirmed.

2. Dual Use Properties

Properties within this class include all of the Golf Course properties and the entire Frank's Auto Repair, Wiesbrock Farm and Bork Farm properties. Applicant argues that these properties are used for "Airport Authority purposes" within the meaning of Section 15-160 because they provide buffer zones that are necessary or useful for the conduct of aviation or aeronautical activities at the actual airport facilities. The Board and Intervenors agree that it is appropriate for the Authority to maintain such buffer zones in the conduct of its aviation-related business. Nevertheless, they correctly point out that, under Harrisburg-Raleigh Airport, *supra*, maintaining such buffer zones does not qualify as an exempt use for purposes of Section 160 unless "the property's current,¹⁹ *primary* use [is] airport-related." (emphasis added) Harrisburg-Raleigh Airport, *supra*, at 343.

None of the dual use properties were primarily used as buffer zones. For instance, the Frank's Auto Repair, Wiesbrock Farm and Bork Farm Properties, were also leased to commercial entities that used the properties for commercial purposes throughout 2000. At minimum, such simultaneous uses create a conflict as to whether these properties were, in fact, primarily used for non-exempt commercial or buffer zone purposes during that time. This conflict must be resolved in favor of taxation as a matter of law. People Ex Rel.

19. The court's use of the word "current" must be understood as referring to the tax year currently in question because each tax year constitutes a separate cause of action for exemption purposes. People ex rel. Tomlin v. Illinois State Bar Ass'n, 89 Ill. App.3d 1005, 1013 (4th Dist. 1980); Jackson Park Yacht Club v. Department of Local Government Affairs, 93 Ill. App.3d 542 (1st Dist. 1981); Fairview Haven v. Department of Revenue, 153 Ill. App.3d 763 (4th Dist. 1987). As such, only those uses that occurred during the tax year currently in question, which in this case is 2000, are relevant for present purposes.

Nordland v. the Association of the Winnebago Home for the Aged, 40 Ill.2d 91 (1968); Gas Research Institute v. Department of Revenue, 154 Ill. App.3d 430 (1st Dist. 1987). Therefore, the most applicant has established is that these properties were incidentally used for “Airport Authority purposes.”

This conclusion may also be applied to the Golf Course Properties. The parties disagree as to whether the portions of these properties that contain the actual Golf Course and other ancillary facilities were subject to a “lease” or a “license.”²⁰ Despite this, the ultimate fact remains that, because these properties cannot be divided into areas of exempt and non-exempt use, it is legally and factually impossible for them to be primarily used for exempt and non-exempt purposes *at the same time*. Harrisburg-Raleigh Airport, *supra*; Illinois Institute of Technology v. Skinner, *supra*. Accordingly, at the very least, there exists a conflict as to whether these properties were primarily used as airport-related buffer zones or commercial golf course facilities.

Once again, this conflict must be resolved in favor of taxation as a matter of law. People Ex Rel. Nordland v. the Association of the Winnebago Home for the Aged, *supra*; Gas Research Institute v. Department of Revenue, *supra*. Therefore, the applicant has proven only that the Golf Course properties were incidentally used as buffer zones. Such incidental use is insufficient to warrant exempting the Golf Course and other dual use properties from real estate taxes under Section 15-160, as a matter of law. Harrisburg-Raleigh Airport, *supra*. *Accord*, City of Lawrenceville v. Maxwell, *supra*; Marshall County Airport Board v. Department of Revenue, *supra*. Therefore, the Department’s determinations with respect to these properties should be affirmed.

3. Future Expansion Properties

Properties within this category include all of the vacant portions of the Antenna Property, Frank's Auto Repair and the two Farm properties that applicant has designated for inclusion within the DuPage County Research and Technology Park (the "Park"). The criteria for the exemption of property that an Airport Authority is holding for future expansion is set forth in Harrisburg-Raleigh as follows:

We assume for the sake of argument that vacant land, held only for expansion and not used for any private, non-airport-authority-related purposes would indeed be exempt. But we are unable to agree with [FVAA] that property used *primarily* for a nonexempt purpose will be exempt if it is also used for an exempt purpose. If this were true, an airport authority could just as easily acquire apartment buildings or gold mines, and hold the land for future expansion while garnering the profits of its enterprise free of property tax. We agree with the airport authority that "all" of the property is being held for future expansion in the sense that all of the geographic area will one day contain airport facilities. But we cannot agree that the current, primary uses of these properties are airport related. In both cases the properties are currently being used for private purposes *unrelated* to airport expansion. Indeed, if they were not so used, [FVAA] would have no need to maintain the structures now on the land.

Harrisburg-Raleigh Airport, *supra*, at 342-343.

Only the vacant portions of the Antenna Property satisfy the above criteria. No part of this vacant property was leased to commercial entities or otherwise used for purposes that would make it ineligible for exemption under Section 15-160. Therefore, the Department's initial determination with respect to DuPage County Parcel Index Number 04-06-400-015 should be modified to reflect that: (a) the 250 square feet of this property that were leased to a commercial entity should remain subject to 2000 real estate taxes; but, (b) all other portions of this property, which were vacant and being held for

20. I analyze the substance of this disagreement further in the section that pertains to the

future expansion, should be exempt from 2000 real estate taxes under Section 15-160 of the Property Tax Code.

The Department's initial determinations with respect to all of the remaining future expansion properties should, however, be affirmed *in toto*. All of these properties, including the Frank's Auto Repair, Wiesbrock Farm and Bork Farm properties, were leased to commercial entities that used them for commercial purposes throughout 2000. Consequently, the Authority was not truly holding these properties for future expansion, as required by Harrisburg-Raleigh Airport, *supra*, during that time. Therefore, all of the Department's determinations concerning these properties should be affirmed.

4. Management Agreement Properties

All of the properties that are subject to the "Management Agreement" are situated on the Golf Course Property. Applicant seeks to avoid application of the leasing language added by P.A. 86-219 to these properties by arguing that the "Management Agreement" is, in effect, a tax-exempt license. The Board and Intervenors respond that the leasing language applies because the "Management Agreement" creates a taxable leasehold interest. After carefully reviewing the terms and conditions of the "Management Agreement," which the parties made part of the record under terms of their stipulation, I conclude that this document is neither a license nor a lease. Rather, it is an employment contract between applicant and MGG.

Whether a contractual agreement is a lease or a license is determined, not from the language used in the written instrument, but from the legal effect of its provisions. Jackson Park Yacht Club v. Department of Local Government Affairs, 93 Ill. App. 3d 542, 546-547 (1st Dist. 1981). Accordingly, the facts that applicant and MGG have

Management Agreement properties.

affixed title “Management Agreement” to this instrument, and repeatedly use that title to describe the instrument’s overall structure, do not compel the conclusion that this instrument creates tax exempt license interests in any of the properties that are subject to its provisions.

The analysis that could ultimately produce that conclusion begins with an examination of pertinent legal definitions. First, “an instrument that merely gives to another the right to use premises for a specific purpose, the owner of the premises retaining the possession and control of the premises, confers no interest in the land and is not a lease, but a mere license.” In re Application of Rosewell, 69 Ill. App.3d 996, 1001 (1st Dist. 1979). (citing Taylor’s Landlord and Tenant, § 14). Thus, “a license is an authority to do some act on the land of another, without passing an estate in the land, and ‘being a mere personal privilege, it can be enjoyed only by the licensee himself, and is therefore not assignable so that an under tenant can claim privileges conceded to a lessee.’” *Id.*

A leasehold, however, “consists of the right to the use and possession of the demised premises for the full term of the lease.” People ex rel. Korzen v. United Airlines, 39 Ill.2d 11, 17 (1968). The essential requirements of a lease are: (1) a definite agreement as to the extent and bounds of the leased property; (2) a definite and agreed term; and (3) a definite and agreed price of rental and manner of payment. People v. Metro Car Rentals, 72 Ill. App. 3d 626, 629 (1st Dist. 1979).

No particular words are required to create a lease. *Id.* Rather, the existence of a lease depends upon the intention of the parties and this intention must generally be

inferred from the circumstances of the particular case. *Id.* Generally, however, the question of possession will determine the matter. *Id.*

In this case, there is little doubt that MGG holds possession of the Management Agreement Properties. However, it holds possession of these properties for the sole and limited purpose of performing certain managerial functions as an agent for the applicant. Thus, MGG truly has no interest in these properties in and of themselves. As such, MGG's role vis-à-vis these properties is that of an employed property manager. Therefore, the "Management Agreement" pursuant to which MGG performs these managerial duties for applicant does not create any type of interest, license, leasehold or otherwise, in the Management Agreement Properties themselves. Rather, it creates an employment contract between the Authority and MGG.

The primary purpose of this contract is to define the terms and conditions under which MGG operates, maintains and manages the golf course and its related facilities. It is clear that the properties MGG operates, manages and maintains under terms of this employment contract are primarily used for purposes of operating a commercial golf course.

This use, in and of itself, is not related to aviation or aeronautics. Thus, the Management Agreement Properties would not qualify for exemption under Section 15-160 even if the Agreement that gives rise to such a non-exempt use satisfied the technical requirements for creating a license. Harrisburg-Raleigh, *supra*. Moreover, the purported "lessee" in this case, MGG, is a commercial entity that uses the Management Agreement Properties for non-exempt commercial purposes. Consequently, these properties would fail to qualify for exemption under the leasing language contained in Section 15-160 even

if the “Management Agreement” were to be construed as creating a leasehold interest. Therefore, under either scenario, exempting the Management Agreement properties would effectively provide applicant with the type of unwarranted windfall that results from allowing an Airport Authority to garner the profits of otherwise non-exempt uses, free of property tax. Harrisburg-Raleigh, *supra*, at 343.

Based on the above, I conclude that none of these properties qualify for exemption from real estate taxation under Section 15-160 as a matter of law. Therefore, the Department’s determinations with respect to all of the Management Agreement Properties should be affirmed.

VI. Leasehold Assessments

As an alternative to total exemption of all the subject properties, applicant suggests that only the leasehold interests in such subject properties should be taxed pursuant to Section 9-195 of the Property Tax Code. This provision, which governs the imposition of leasehold assessments, states as follows:

Except as provided in Section 15-55 [which governs exemption of property owned by the State of Illinois], when property which is exempt from taxation is leased to another whose property is not exempt, and the leasing of which *does not make the property taxable*, the leasehold estate and the appurtenances shall be listed as the property of the lessee thereof, or his or her assignee. Taxes on that property shall be collected in the same manner as property that is not exempt, and the lessee shall be liable for those taxes. (emphasis added).

35 ILCS 200/9-195.

The literal language of Section 9-195 may be reduced to mean that leasehold assessments can be imposed if: (1) property belonging to an otherwise exempt lessor; (2) is leased to a non-exempt lessee; (3) under circumstances wherein leasing the demised

property does *not* render that property subject to taxation. 35 **ILCS** 200/9-195; Metropolitan Water Reclamation District of Greater Chicago v. Department of Revenue, 313 Ill. App.3d 469 (1st Dist., May 1, 2000).

There is no question that the owner/lessor of all of the properties at issue in this case, the Authority, qualifies as a tax-exempt entity. *See*, 35 **ILCS** 200/15-160. There is also no dispute as to the fact that all of the Authority's lessees in this case are non-exempt commercial entities. Accordingly, the first and second conditions for imposition of leasehold assessments are satisfied. However, the third condition is not satisfied because all of the Authority's lessees use their respective leaseholds for commercial purposes that render the properties subject to taxation by operation of the leasing language added to Section 15-160 by P.A. 86-219. Therefore, leasehold assessments cannot be imposed against any of the subject properties as a matter of law.

V. Summary and Conclusion

Section 15-160 of the Property Tax Code, 35 **ILCS** 200/1-1, *et seq.*, 15-160, authorizes the exemption for real estate owned by a duly constituted Airport Authority. That provision permits such property to be tax exempt only if it is actually and primarily used for purposes related to aviation or aeronautics during the tax year in question. Harrisburg-Raleigh, *supra*. If, however, an Airport Authority elects to lease property that it owns to a third party, then the property it so leases will be exempt under Section 15-160 only if the Airport Authority's lessee uses it for purposes that would qualify the property for exemption under another provision of the Property Tax Code.

The adversarial parties whose interests are affected by the outcome of this case have entered into a stipulation indicating that parts of some of the subject properties were

in fact used for purposes related to aviation or aeronautics throughout the tax year in question. These properties should therefore, be awarded appropriate partial exemptions in accordance with the terms and conditions of that stipulation.

Moreover, in accordance with Harrisburg-Raleigh, *supra*, it is appropriate to grant a partial exemption to that portion of the Antenna Property that applicant was holding for future expansion throughout 2000. Therefore, the Department's determinations with respect to this portion of the Antenna Property, as well as those portions of the subject properties which the parties have agreed are in exempt use, should be appropriately modified.

None of the remaining areas in dispute were actually used for purposes related to aviation or aeronautics during 2000. Nor were they leased in a manner that would qualify them for exemption under Section 15-160 of the Property Tax Code throughout that time. Therefore, the Department's determinations with respect to all of these properties and areas, as reflected on Addendum II of this Recommendation, should be affirmed *in toto*.

WHEREFORE, for all the above stated reasons, I hereby recommend that:

- A. With respect to the Flight Center Property, situated on real estate identified by Du Page County Parcel Index Number 01-31-101-001:
1. The entirety of said property, except for 8,451 square feet of the Flight Center building improvement situated thereon, shall be exempt from 2000 real estate taxes under 35 ILCS 200/15-160; but,
 2. 8,451 square feet of the Flight Center building improvement situated on said real estate shall not be so exempt due to lack of exempt use.

- B. With respect to that portion of the Golf Course property that is situated on real estate identified by DuPage County Parcel Index Number 04-06-100-005:
1. 65% of said property shall be exempt from 2000 real estate taxes under 35 **ILCS 200/15-160**; but,
 2. The remaining 35% of said property shall be not be so exempt due to lack of exempt use.
- C. With respect to that portion of the Golf Course property that is situated on real estate identified by DuPage County Parcel Index Number 04-06-100-009:
1. 65% of said property shall be exempt from 2000 real estate taxes under 35 **ILCS 200/15-160**; but,
 2. The remaining 35% of said property shall be not be so exempt due to lack of exempt use.
- D. With respect to that portion of the Golf Course property that is situated on real estate identified by DuPage County Parcel Index Number 04-06-300-012:
1. 72.5% of said property shall be exempt from 2000 real estate taxes under 35 **ILCS 200/15-160**; but,
 2. The remaining 27.5% of said property shall be not be so exempt due to lack of exempt use.
- E. With respect to that portion of the Golf Course property that is situated on real estate identified by DuPage County Parcel Index Number 04-06-400-014:
1. 50% of said property shall be exempt from 2000 real estate taxes under 35 **ILCS 200/15-160**; but,

2. The remaining 50% of said property shall not be so exempt due to lack of exempt use.

F. With respect to the Antenna Property, situated on real estate identified by DuPage County Parcel Index Number 04-06-400-015:

1. The entirety of said property, except for 250 square feet thereof shall be exempt from 2000 real estate taxes under 35 **ILCS** 200/15-160; but,

2. The 250 square feet of said property that was leased to a commercial concern throughout 2000 shall not be so exempt due to lack of exempt use.

G. With the exception of those properties specifically referenced in paragraphs A through F above, all of the other properties listed on Addendums I and II to this Recommendation shall not be exempt from 2000 real estate taxes under 35 **ILCS** 200/15-160 due to lack of exempt use.

Date: 8/8/2003

Alan I. Marcus
Administrative Law Judge

ADDENDUM I - LIST OF P.I.N.S.

No.	P.I.N.	LOCAL GOVERNMENT SERVICES DOCKET #
1.	04-06-100-005	00-22-121
2.	04-06-100-009	00-22-125
3.	04-06-100-014	00-22-126
4.	04-06-300-012	00-22-127
5.	04-06-300-013	00-22-128
6.	04-06-300-015	00-22-117
7.	04-06-400-005	00-22-158
8.	04-06-400-014	00-22-120
9.	04-06-401-004	00-22-114
10.	04-06-401-005	00-22-115
11.	04-06-401-006	00-22-113
12.	04-06-401-018	00-22-112
13.	04-07-100-001	00-22-118
14.	04-07-100-002	00-22-119
15.	04-07-100-004	00-22-116
16.	04-07-200-004	00-22-111
17.	04-06-401-021	00-22-123
18.	01-31-101-001	00-22-34
19.	04-07-204-001	00-22-110
20.	04-07-204-002	00-22-124
21.	04-08-102-001	00-22-122
22.	04-06-400-015	00-22-174
23.	04-07-101-005	00-22-167
24.	04-07-101-006	00-22-168

25.	04-07-101-007	00-22-171
26.	04-07-102-009	00-22-129
27.	04-07-102-010	00-22-130
No.	P.I.N.	LOCAL GOVERNMENT SERVICES DOCKET #
28.	04-07-202-012	00-22-131
29.	04-07-202-013	00-22-132
30.	04-07-202-014	00-22-133
31.	04-07-202-015	00-22-134
32.	04-07-202-017	00-22-135
33.	04-07-202-019	00-22-139
34.	04-07-202-021	00-22-136
35.	04-07-203-008	00-22-156
36.	04-07-203-009	00-22-137
37.	04-07-301-001	00-22-159
38.	04-07-301-005	00-22-153
39.	04-07-301-006	00-22-154
40.	04-07-400-004	00-22-172
41.	04-07-400-010	00-22-170
42.	04-07-400-011	00-22-160
43.	04-07-400-012	00-22-169
44.	04-07-401-006	00-22-162
45.	04-07-402-001	00-22-161
46.	04-08-300-001	00-22-155
47.	04-08-303-008	00-22-145
48.	04-08-303-009	00-22-151
49.	04-18-100-001	00-22-152
50.	04-18-100-002	00-22-143

51.	04-18-100-003	00-22-144
52.	04-18-100-004	00-22-149
53.	04-18-201-002	00-22-150
54.	04-07-102-004	00-22-163
55.	04-07-102-005	00-22-164
56.	04-07-203-002	00-22-157
57.	04-07-300-002	00-22-138
No.	P.I.N.	LOCAL GOVERNMENT SERVICES DOCKET NO.
58.	04-07-300-003	00-22-140
59.	04-07-300-005	00-22-141
60.	04-07-300-006	00-22-146
61.	04-07-300-007	00-22-142
62.	04-07-300-008	00-22-147
63.	04-07-300-011	00-22-148
64.	04-07-300-014	00-22-165
65.	04-07-400-001	00-22-166

ADDENDUM II

**DEPARTMENTAL DETERMINATIONS
AFFECTING THE SUBJECT PROPERTIES**

P.I.N.	LOCAL GOVERNMENT SERVICES DOCKET #	DATE ISSUED	INITIAL RESULT
04-06-100-005	00-22-121	10/26/00	Exemption denied <i>in toto</i> due to lack of exempt use
04-06-100-009	00-22-125	10/26/00	Same Result
04-06-100-014	00-22-126	10/26/00	Same Result
04-06-300-012	00-22-127	10/26/00	Same Result
04-06-300-013	00-22-128	10/26/00	Same Result
04-06-300-015	00-22-117	10/26/00	Same Result
04-06-400-005	00-22-158	10/26/00	Same Result
04-06-400-014	00-22-120	10/26/00	Same Result
04-06-401-004	00-22-114	10/26/00	Same Result
04-06-401-005	00-22-115	10/26/00	Same Result
04-06-401-006	00-22-113	10/26/00	Same Result
04-06-401-018	00-22-112	10/26/00	Same Result
04-07-100-001	00-22-118	10/26/00	Same Result
04-07-100-002	00-22-119	10/26/00	Same Result
04-07-100-004	00-22-116	10/26/00	Same Result
04-07-200-004	00-22-111	10/26/00	Same Result
04-06-401-021	00-22-123	1/19/01	Same Result
01-31-101-001	00-22-034	6/15/00	Property exempt except for 18,966 sq. ft. & a proportionate amount of the underlying land, which is taxable due to lack of exempt use.
04-07-204-001	00-22-110	10/26/00	Exemption denied <i>in toto</i> due to lack of exempt use
04-07-204-002	00-22-124	10/26/00	Same Result
04-08-10-2-001	00-22-122	10/26/00	Same Result
04-06-400-015	00-22-174	11/30/00	Same Result
04-07-101-005	00-22-167	11/30/00	Same Result

04-07-101-006	00-22-168	11/30/00	Same Result
04-07-101-007	00-22-171	11/30/00	Same Result
04-07-102-009	00-22-129	11/30/00	Same Result
04-07-102-010	00-22-130	11/30/00	Same Result
04-07-202-012	00-22-131	11/30/00	Same Result
04-07-202-013	00-22-132	11/30/00	Same Result
04-07-202-014	00-22-133	11/30/00	Same Result
04-07-202-015	00-22-134	11/30/00	Same Result
04-07-202-017	00-22-135	11/30/00	Same Result
P.I.N.	LOCAL GOVERNMENT SERVICES DOCKET #	DATE ISSUED	RESULT
04-07-202-019	00-22-139	11/30/00	Same Result
04-07-202-021	00-22-136	11/30/00	Same Result
04-07-203-008	00-22-156	11/30/00	Same Result
04-07-203-009	00-22-137	11/30/00	Same Result
04-07-301-001	00-22-159	11/30/00	Same Result
04-07-301-005	00-22-153	11/30/00	Same Result
04-07-301-006	00-22-154	11/30/00	Same Result
04-07-400-004	00-22-172	11/30/00	Same Result
04-07-400-010	00-22-170	11/30/00	Same Result
04-07-400-011	00-22-160	11/30/00	Same Result
04-07-400-012	00-22-169	11/30/00	Same Result
04-07-401-006	00-22-162	11/30/00	Same Result
04-07-402-001	00-22-161	11/30/00	Same Result
04-08-300-001	00-22-155	11/30/00	Same Result
04-08-303-008	00-22-145	11/30/00	Same Result
04-08-303-009	00-22-151	11/30/00	Same Result
04-18-100-001	00-22-152	11/30/00	Same Result
04-18-100-002	00-22-143	11/30/00	Same Result
04-18-100-003	00-22-144	11/30/00	Same Result
04-18-100-004	00-22-149	11/30/00	Same Result
04-18-201-002	00-22-150	11/30/00	Same Result
04-07-102-004	00-22-163	11/20/00	Same Result
04-07-102-005	00-22-164	11/20/00	Same Result
04-07-203-002	00-22-157	11/30/00	Same Result
04-07-300-002	00-22-138	11/30/00	Same Result
04-07-300-003	00-22-140	11/30/00	Same Result
04-07-300-005	00-22-141	11/30/00	Same Result

04-07-300-006	00-22-146	11/30/00	Same Result
04-07-300-007	00-22-142	11/30/00	Same Result
04-07-300-008	00-22-147	11/30/00	Same Result
04-07-300-011	00-22-148	11/30/00	Same Result
04-07-300-014	00-22-165	11/30/00	Same Result
04-07-400-001	00-22-166	11/30/00	Same Result