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Oswald v. Hamer

Appellate Court of Illinois, First District, Fourth Division - December 22, 2016 - N.E.3d - 2016 IL App (1st) 152691 - 2016 WL 7436113

Real property taxpayer brought action against Department of Revenue and the Director of Revenue, seeking declaration that statute governing property tax exemptions related to access to hospital and health care services was facially unconstitutional for granting a property tax exemption to a hospital applicant without regard to whether property was used exclusively for charitable purposes.

The Circuit Court granted summary judgment for defendants. Taxpayer appealed.

The Appellate Court held that statute was facially constitutional.

Statute governing property tax exemptions related to access to hospital and health care services was facially constitutional under state constitution's provision permitting exemption from taxation for properties used exclusively for charitable purposes. Statute's use of term "shall" was directory, rather than mandatory, and, thus, did not require an exemption without regard to whether property at issue was used exclusively for charitable purposes, General Assembly did not intend for satisfaction of statute to ipso facto warrant an exemption, but intended for requirements of the statute to considered on a case-by-case basis, and absence of exclusivity language in statute did not mean the statute was to be read separately from constitutional requirements.

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