



The Nineteenth Century Charitable Association

19th Century Heritage • 21st Century Impact

Nineteenth Century Charitable Association Board

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Angela Skalla

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Executive Director
Jeanne Schultz Angel

The Nineteenth Century Club was established in 1891 by members who believed that education, charitable activities, and civic involvement were vital elements in a thriving community. The spirit of the founders continues today in the work of the Nineteenth Century Charitable Association through scholarships and public programming in five areas: music, art, literature, science, and social sciences.

November 18, 2025

Commissioners
Legislation and Intergovernmental Relations Committee
Cook County Building
Board Room
118 North Clark Street
Chicago, Illinois

**Re: Support
Proposed Substitute to 25-4220**

**Chapter 74 – TAXATION
ARTICLE II. - REAL PROPERTY TAXATION
DIVISION 2. - CLASSIFICATION SYSTEM FOR ASSESSMENT
Sec. 74-63. - Assessment classes.
(17) Class L**

Class L Extension, Cook County Ordinance Amendment

Dear Commissioners:

We would like to express our support for the County landmark incentive ordinance changes.

The Nineteenth Century Charitable Association (“NCCA”) is a 501(c)3 charitable organization, and an Illinois nonprofit organization.

NCCA owns a landmark property at 178 Forest Avenue (PIN 16-07-121-034-0000). It is currently “Class L”. NCCA is currently in the process of seeking property tax exemption, based its property upon being used for charitable purposes and owned by a charitable organization.

However, in the meantime, we currently are assessed as “Class L” under the “Sec. 74-63. Assessment classes (17)”.

Under the current County Class L ordinance,

“Real estate which is to be used for commercial or industrial purposes and which is designated as Class 3, Class 4, Class 5a or Class 5b pursuant to this Division; is a landmark or contributing building; and has undergone substantial rehabilitation.

The substantial rehabilitation must constitute an investment by the owner of at least 50 percent of the building's full market value as determined by the Assessor in the assessment year prior to the commencement of the substantial rehabilitation.” (emphasis added).

The NCCA met all those standards, including support from the local municipality via Ordinance or Resolution from the Village of Oak Park.

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178 Forest Ave. Oak Park, IL, 60301 708-386-2729
info@nineteenthcentury.org www.nineteenthcentury.org

The Nineteenth Century Charitable Association is a 501(c)(3) not-for-profit organization (FEIN: 27-3491027). No goods or services were provided in exchange for this donation.



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Under "Sec. 74-64. - Market value percentages.", "The Assessor shall assess, and the Board of Review shall review, assessments on real estate in the various classes at the following percentages of market value:"

"(17) Class L, renewable properties: Ten percent for first ten years and for any subsequent ten-year renewal periods; if the incentive is not renewed, 15 percent in year 11 and 20 percent in year 12; commercial properties: Ten percent for first ten years, 15 percent in year 11 and 20 percent in year 12."

Under the current ordinance, some properties are eligible for renewal, and some are not. Under the ordinance, "For property which was **initially classified as Class 3, 4, or 5b**, this incentive may be renewed".

If there is not renewal, in year 13, once the original 12-year incentive period has expired, the commercial Class L incentive will have expired. Class 5a is at Twenty-five percent.

The NCCA property was designated as 5a when substantial rehabilitation began (Class 4 and Class 5, both were at the 25% level of assessment until January 1, 2018)

Since the incentive classification is not subject to renewal, it will have expired.

This is unfair to treat one class of property owners, particularly when local municipal support is required for the extension, differently than other property owners.

All property owners designated as Class 3, Class 4, Class 5a or Class 5b should be subject to the same rules. The renewal process can be repeated for multiple additional 10-year periods, if the property continues to qualify.

This discussion has been going on with the Assessor's office for several years, and we are pleased that they have agreed to this conclusion.

File #: 25-4220 is the result of those discussions.

We would like to express our support.

Very truly yours,

Georga Parchem
Nile Wendorf

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