

13273

No. _____

Supreme Court of Illinois

City of Chicago

vs.

First Methodist Episcopal
Church of Chicago

STATE OF ILLINOIS,

SUPREME COURT

Third Grand Division.

No. 293.

City of Chicago
vs

1st Methodist

Church

1861

Proffers

In Supreme Court of Illinois
1st Meth. Epis. Church }
Trustees }
City of Chicago } Abstract

UNITED STATES OF AMERICA.

STATE OF ILLINOIS, }
COUNTY OF COOK. } ss.

PLEAS, before the Honorable, the Judges of the Superior Court of Chicago, within and for the County of Cook and State of Illinois, at a regular Term of said Superior Court of Chicago, begun and holden at the Court House, in the City of Chicago, in said County and State, on the first Monday, being the fourth day of February, in the year of our Lord one thousand eight hundred and sixty-one, and of the Independence of the United States of America the eighty-fifth.

Present, the Honorable JOHN M. WILSON, Chief Justice of the Superior Court of Chicago.

VAN H. HIGGINS and GRANT GOODRICH, Judges.

CARLOS HAVEN, Prosecuting Attorney.

ANTHONY C. HESSING, Sheriff of Cook County.

Attest, WALTER KIMBALL, Clerk.

Be it remembered, that on the fourth day of February, A. D. eighteen hundred and sixty-one, said day being one of the days of the February Term of the said Superior Court of Chicago, the following among other proceedings was had, and entered of record in said Court, to-wit:

the said objections, and doth order that the assessment for Taxes against said lot be affirmed, to which ruling and decision of the Court the said Methodist Episcopal Church enter their exceptions, and on motion of the said City Attorney.

It is therefore considered by the court that judgement be and is hereby entered against the aforesaid lot four (4), block fifty-seven (57) original Town of Chicago, upon which taxes have been paid as described in the said Collector's Report, in the name of the city of Chicago, plaintiff, for the sum annexed to the said lot being the amount of Taxes and also for costs thereon.

And it is further ordered by the Court that the said lot four (4), block fifty-seven (57), or so much thereof as shall be deemed sufficient of the same to satisfy the amount of Taxes and costs annexed thereto be sold as the law directs.

JOHN M. WILSON,
Chief Justice of the Superior Court of Chicago.

Be it remembered that afterwards to-wit: on the twentieth day of February, in the year of our Lord, eighteen hundred and sixty-one, said day being as yet of the February Term of the Superior Court of Chicago, came the said First Methodist Episcopal Church of Chicago and the Trustees thereof and filed their Bill of Exceptions in the word and figures, to-wit:

SUPERIOR COURT OF CHICAGO, FEBRUARY TERM,
A. D. 1861.

City of Chicago,	}
<i>vs.</i>	
First Methodist Episcopal Church	
of Chicago and the Trustees	
thereof.	}

Be it remembered that heretofore on the 14th day of February, at the said term of said Court, John Raber, City Collector of the City of Chicago, submitted a report of the list of lands, lots, and parcels of land upon which he was unable to collect the taxes for the year eighteen hundred and sixty, levied by the City of Chicago

for municipal purposes for the said year, and which remained uncollected and unpaid, and praying for judgment against the lots, lands and parcels of land for the amount of taxes, interest and costs respectively due thereon.

And afterwards, on the 14th day of February, the said First Methodist Episcopal Church of Chicago and the trustees thereof, filed their objection to the entry of judgment for taxes against the property and improvements of said Church on the North, 130 feet of lot four (4), block fifty-seven (57), original Town of Chicago which said objections by the said First Methodist Church of Chicago and its Trustees filed, were the following :

To the application for judgment for the sum assessed as taxes of 1860. Objections were as follows :

- 1st. Because the property in question is exempt from taxation.
- 2nd. Because said property is holden under and by virtue of the provisions of a certain act passed by the General Assembly of the State of Illinois, to-wit : an act entitled "An Act to change the name of the Methodist Episcopal Church in the Town of Chicago, Cook county, Illinois, and for other purposes," approved February 14, 1857, and is governed by said Statutes and under the laws of the said State of Illinois in relation to revenue and taxation and the charter and ordinances of said City of Chicago in relation to taxes, is exempt from taxation.
- 3rd. Because said property is devoted exclusively to public worship and is not leased or otherwise used with a view of profit, and is therefore by law exempt.
- 4th. Because the property in question is Real Estate, and the building is used exclusively for public worship, and the ground attached to said building is only what is necessary for the proper occupancy, use and enjoyment of said building and is not leased or otherwise used with a view to profit.
- 5th. Because the building on said lot, was erected for public worship and said lot does not exceed ten acres.

6th. Because said property consists in a building erected for the use of a religious institution and the land whereon said building is situated which said land does not exceed ten acres.

7th. Because said "First Methodist Episcopal Church of Chicago, under the before enumerated acts is a "religious institution" in their intent and meaning of those acts, and all statutes of this State, and the parts of the charter and ordinances of said city using that term and the property in question consists in a building erected for the use of said First Methodist Episcopal Church of Chicago, so being such "Religious Institution" as aforesaid and the land whereon the same is situated, which does not exceed ten acres, and the personal property belonging to said institution and connected with and set apart for the use thereof.

8th. Because the said First Methodist Episcopal Church of Chicago, as organized and in operation under the act of 1857 aforesaid, is an institution of purely public charity, and as such, the said property is exempt from taxation.

To the application for judgment for the tax of 1859, the objections were the same as the foregoing, with the following additional objections assigned:

That the judgment of the Supreme Court of Chicago rendered at the February Term, A. D. 1860, operates as a bar to the recovery of judgment on the tax for 1859.

That the tax of 1859 as appearing in the General Tax Warrant of 1860, is illegal and invalid, inasmuch as a portion of the property is thereby placed by the same Assessors at the same valuation, as the whole of said property was valued the year before, and said property taxed accordingly.

As bearing upon and material to the issue between the parties, it was agreed and admitted by them that the said First Methodist Episcopal Church of Chicago, is an incorporated religious body, under the General Incorporation Law, having a Board of Trustees with President, Secretary and Treasurer thereof, and is located at Chicago. That on the 14th day of February, 1857, there was passed and approved, an act of the Legislature entitled "An act to change the name of the Methodist Episcopal Church of Chicago, and

for other purposes," which said Church was the same now party hereto, which said act of February 14th, 1857, was offered by said Church in evidence and received without objection, and is as follows :

"An Act to change the name of the Methodist Episcopal Church, of Chicago, Cook County, and for other purposes."

SECTION 1.—Be it enacted by the people of the State of Illinois, represented in the General Assembly, that the name of that religious society, incorporated on the 20th day of November, A. D. eighteen hundred and thirty-five, under the provisions of "An Act entitled an act concerning Religious Societies," approved on the 5th day of February, A. D. eighteen hundred and thirty-five, by the name of the "Methodist Episcopal Church, in the town of Chicago, Cook County, Illinois," be and is hereby changed to, and shall hereafter be known as the "First Methodist Episcopal Church of Chicago," and in and by such name shall have and exercise all the powers conferred on such corporations, organized under the "Third Division of the twenty-fifth chapter" of the Revised Statutes, and the present Trustees of said Corporation first above mentioned, shall be and are hereby constituted Trustees of said "First Methodist Episcopal Church of Chicago," until their successors are elected, in pursuance of said "Third Division" of said chapter of the Revised Statutes, and said trustees of said last named corporation, and their successors, shall hold and possess in fee, all the property, real and personal, donated to, and held, and belonging to said corporation first above named.

SECTION 2:—Said "First Methodist Episcopal Church of Chicago," shall have power to convey said property in fee by Deed or Mortgage in security for money loaned, or to be loaned thereon, for the erection on such real property of a place of worship, or such other improvements as may be desired. But after the erection of such place of worship, or improvements, if any surplus remain, the same, and any rents which may accrue from said property, shall first be apportioned for the payment of such loan, and extinguishment of such mortgage; and any remainder to the purchase of a lot or lots in said City of Chicago, and the erection of a place of worship, to be under the control of the Methodist Episcopal Church, and for no other purpose whatever.

or place

SECTION 3.—This act shall take effect from and after the passage thereof.

Approved February 14, 1857.

In pursuance of said Act of 1857, the Trustees borrowed money upon and to erect a church building on the North 130 feet of the said lot at the South-east corner of Clark and Washington streets. The church owned the said portion of said lot prior to and at the time of passage of the Act of 1857, and occupied said portion of said lot exclusively with a Church edifice thereon, exclusively used for public worship. The old edifice was taken down, and the present one in pursuance of said Act of 1857, and with the loan raised thereunder, erected in its stead. It consists of four stories and a basement. At the time of the assessment of the taxes claimed since and still, the first story is divided into many rooms or apartments, occupied and used for stores, banking offices, &c., leased and rented to various parties. That the second story is divided into a number of apartments which are used for law and doctors offices, and other business purposes, and rented out. That the main body of the third and fourth stories is one large room of the height of both stories, fitted up and exclusively used for religious purposes of said church, and there are also other rooms on the same third and fourth floor, used for church purposes. The basement of said building with stairways from the street thereto, is used for business purposes, and rented out, and for water closets. That all the leased portions of the building yield a rent and income to be and which is exclusively applied in accordance with the Act of 1857. That as yet the rents have only been sufficient to pay the interest upon the loan made under said Act. Said rents are not used for the support of the Pastor of the Church, or for any purposes other than as aforesaid. No compensation is received by or paid to the officers of the church for any business connected with the church, done by them, or connected ~~in~~ the building aforesaid, but their services of every kind are entirely gratuitous, and which said services include the renting of said building, making out the leases, collecting the rents, &c., all of which are rendered gratuitously.

with

The Assessors of the taxes for the year 1859, made and described their Assessment on said property as follows:

LIST OF TAXABLE REAL ESTATE IN ORIGINAL TOWN OF CHICAGO, SOUTH DIVISION, ASSESSED FOR THE YEAR 1859.

OWNERS' NAME.	PART OF LOT OR LAND.	LOT.	BLOCK.	VALU'N. Dollars.	School Tax 2m. City Tax 33m. Park Tax 1m.	Lamp Tax 2 mills. Dollars.	Total Tax. Dollars.
Methodist Church,	N. 130 ft. improvement same,	4	57	15,000	195.00	30.00	225.00

At the February Term, 1860 of the Superior Court of Chicago, said Court refused a judgment against said property when applied for by the city, on the General Tax Warrant, of which above is an extract, for taxes of year 1859. The Church then filed objections against the rendering of judgment against said property and the Court sustained said objection.

The assessors of taxes for 1860, assessed, and described the property and also for uncollected tax of the prior year as herein as follows:

LIST OF TAXABLE REAL ESTATE IN ORIGINAL TOWN OF CHICAGO, SOUTH DIVISION, ASSESSED FOR THE YEAR 1860.

OWNERS' NAME.	PART OF LOT OR LAND.	LOT.	BLOCK.	VALU'N. Dolls.	School Tax 2m. City Tax 31-2	LAMP TAX. Dolls.	TOTAL TAX. Dolls.	WHEN PAID
Boon & Larmon,	S. 50 feet, That part of improve- ments on the North, 130 ft. of lot, being that part of building, of first two stories above the base- ment story thereof, ex- cept the right of way through the same to the Church above.	4	57	9,000	81.00	18.00	99.00	Dec. 13th.
Methodist Church,	Tax of last year not col- lected on the above at the same valuation,	4	57	15,000			225.00	
James Larmon,	N. 100 feet,	5	57	12,500	112.50	25.00	137.50	Dec. 25th.

And it was agreed that said foregoing sheet is a fac simile of a leaf of the General Tax Warrant, on which judgment was claimed, and was sufficient for the purposes of this suit, without the production of the General Warrant itself, and is to be taken as part of evidence in the case.

And it was admitted that the following is and was before said assessments, one of the ordinances of the City of Chicago duly published and in force. "Any real or personal estate which shall be omitted in the assessment of any year or years, shall, when discovered by the assessor, be noted in the roll, and shall be assessed with the arrearages of taxes and interest thereon at six per cent. from the time it should have been paid."

And it was admitted without objection upon the trial, that the following is and was before the said assessment, one of the ordinances of the City of Chicago, duly published and in force. "The following real and personal estate within the City, shall be exempt from assessment and taxation. * * * * * 5. Buildings erected for religious worship, and the pews and furniture within the same, and the lands whereon situate, not exceeding ten acres. * * * * * 7. Buildings erected for the use of any literary, religious, benevolent, charitable or scientific institution, and the land whereon situated, not exceeding ten acres. Also, the personal property belonging to any such institution, or connected with or set apart for the use thereof. If any real estate exempt hereby shall be entered in the roll, it shall be the duty of the assessor to make opposite thereto in the proper line, "exempt from taxation," and any tax which shall be assessed or levied upon any such property shall be void."

The foregoing was all the evidence given or offered in the case, and the said Court then after consideration did overrule and deny said objections, and ordered that the assessments for taxes against said lot be affirmed, and gave judgment that said lot or so much thereof as shall be deemed sufficient to satisfy the amount of taxes and costs annexed thereto, be sold as the law directs, to which decision finding and judgment of the Court, the said First Methodist Episcopal Church of Chicago, then and there excepted.

And inasmuch as the foregoing matters do not appear of record,

the said First Methodist Episcopal Church of Chicago and the Trustees thereof, pray that this Bill of Exceptions may be signed and sealed.

JOHN M WILSON,



VAN H. HIGGINS, Judge.



GRANT GOODRICH, Judge.



It is stipulated by the parties to the foregoing Bill of Exceptions, that a transcript of said Bill of Exceptions and of the judgment of the Court, is all that shall be required as a record for the hearing of said cause on appeal. That appeal shall be taken to the April Term, A. D. 1861, of the Supreme Court of the State of Illinois, that no bond need be filed, and that said cause shall be entered of the April Term, A. D. 1861 and heard at said term in its order upon the calender, without prejudice to the appellants for not taking appeal before the thirty days preceeding the session of said Supreme Court. And that either party may use the published and printed ordinances of said City in evidence on the hearing in the Supreme Court, which bear on the issue in the case, and the same when so used, are to be considered as incorporated in the Bill of Exceptions.

STATE OF ILLINOIS, } ss:
COOK COUNTY, }

I, Walter Kimball, Clerk of the Superior Court of Chicago, within and for the County of Cook in the State of Illinois, do hereby certify the above and foregoing to be a true and perfect copy of the Bill of Exceptions now on file in my office, together with the Judgment and all orders entered of record in said Court in a certain suit and proceedings therein, between the City of Chicago and the First Methodist Episcopal Church of Chicago and the Trustees thereof.

In Testimony Whereof, I have hereunto set my hand and the seal of the Superior Court of Chicago, this fifteenth day of April, A. D. 1861.



WALTER KIMBALL, Clerk.

ASSIGNMENT OF ERRORS.

The Superior Court erred in affirming said assessment and rendering judgment upon said tax warrant against the aforesaid property.

The Superior Court erred in not refusing judgment when said tax warrant for the tax of 1859 and 1860.

The Superior Court erred in not rendering judgment for the defendant.

The Superior Court erred in rendering said judgment because the same is against the law and the evidence.

The assessment, the collector's report, the advertisement, and the tax warrant are respectively erroneous and insufficient.

SAMUEL K. DOW, and
MELVILLE W. FULLER,
For Appellant.

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Supreme Court

W. Math. & Co. Ch. & Trustees

vs

City of Chicago -

Abstract -

Filed Apr. 28th 1861

L. Leland

Clerk

UNITED STATES OF AMERICA,

STATE OF ILLINOIS, COUNTY OF COOK, SS.

186-906
Pleas, before the Honorable, the Judges of the Superior Court of Chicago, within and for the County of Cook and State of Illinois, at a regular Term of said Superior Court of Chicago, begun and holden at the Court House, in the City of Chicago, in said County and State, on the first Monday, being the Fourth day of February in the year of our Lord One Thousand Eight Hundred and Sixty One and of the Independence of the United States of America the Eighty Fifth

Present, The Honorable John M. Wilson Chief Justice of the }
Superior Court of Chicago. }

Wm H Higgins and }
Grant Goodrich } Judges.

Charles Harew Prosecuting Attorney.

Anthony C. Hopkins Sheriff of Cook County.

Attest, Walter Kimball Clerk.

Be it remembered that on the Fourth day of February A.D. eighteen hundred and sixty one said day being one of the days of the February Term of the said Superior Court of Chicago the following among other proceedings was had, and entered of record in said Court to wit,

The City of Chicago

Suit for Taxes

The Irish

Methodist

Episcopal

Church

Trustees thereof

And now on this day to wit the fourth day of February A.D. Eighteen hundred and sixty one comes the said City of Chicago by John Lybking City Attorney, and the Irish Methodist Episcopal Church and the Trustees thereof, by Melville W. Hall their Attorney also comes and ask for time to file their objections to the entry of a Judgment for Taxes against the property and improvements of the said Church on lot Four (4) Block fifty seven (57)

Original Town of Chicago, described in the warrant for
general and special purposes aforesaid for the year
1860, whereupon it is ordered by the Court that time
for the Methodist Church to file objections herein before
is hereby extended to the coming in of the Court on Wednesday
Morning next,

Be it remembered that on the fourteenth day of February
in the year of our Lord eighteen hundred and sixty one
said day being one of the days of the February Term
of the Superior Court of Chicago the following among
other proceedings was had and entered of record in said
Court to wit,

And now on this fourteenth day of February A.D. Eighteen
hundred and sixty one at yet of the February Term
of this Court, this matter came on to be heard and the
said City of Chicago Plaintiff by John Lyw. King
Esquire City Attorney, came and the First Methodist
Episcopal Church and the Trustees thereof by Melville
H. Fuller ^{and Samuel W. Dow} their Attorney again came and having now filed
their objections to the entry of a Judgement for Taxes
against the property and improvements of the said
Church on lot four (4) Block fifty-seven (57) original
Town of Chicago, described in the warrant for general &
special purposes aforesaid for the year 1860, and the
Court after hearing the said objections arguments of
Counsel and being fully advised in the matter overrules
the said objections, and doth order that the aforesaid

for Taxes against said lot to affirmed, to which
ruling & decision of the Court the said Methodist
Episcopal Church enters their exceptions, And on Motion
of the said City Attorney,

It is therefore considered by the Court that judgment
be and is hereby entered against the affirmed lot
four (4) Block fifty seven (57) original Town of
Chicago upon which Taxes have not been paid
as described in the said Collectors Report, in the
Name of the City of Chicago plaintiff for the sum
annexed to the said lot being the Amount of Taxes
and also for costs thereon,

And it is further ordered by the Court that the
said lot four (4) Block fifty seven (57) or so much
thereof as shall be deemed sufficient of the same
to satisfy the amount of Taxes and costs annexed
thereto be sold as the Law directs,

John M. Wilson Chief Justice
Of the Superior Court of Chicago

Be it remembered that afterwards to wit on the twentieth
day of February in the year of our Lord, eighteen hundred
and sixty one said day being as yet of the February
Term of the Superior Court of Chicago came the said
First Methodist Episcopal Church and the Trustees thereof
and filed their bill of exceptions in the words and figures
following to wit,

Superior Court of Chicago
February Term A.D. 1861.

City of Chicago
vs

First Methodist Episcopal Church of Chicago and the
Trustees thereof.

Be it remembered that here-
tofore on the 14th day of February, at the said term of said
court, John Raber, City Collector of the City of Chicago, sub-
mitted a report of the list of lands, lots, and parcels of
land upon which he was unable to collect the taxes for the
year Eighteen Hundred and Sixty, levied by the City of
Chicago for municipal purposes for the said year, and
which remained uncollected and unpaid, and praying for
judgment against the lots, lands and parcels of land for the
amount of taxes, interest and costs respectively due thereon.

And afterwards, on the 14th day of February, the said
First Methodist Episcopal Church of Chicago and the Trustees
thereof, filed their objection to the entry of judgment for taxes
against ^{the} property and improvements of said church on the
North 130 feet of Lot Four (4) Block Fifty Seven (57)
Original Town of Chicago which said objections by the said
First Methodist Episcopal Church of Chicago and its Trustees
filed were the following.

To the application for judgment for the
sum specified as taxes of 1860. objections were as follows:—

- 1st Because the property in question is exempt from taxation
- 2nd Because said property is holden under & by virtue of the provisions of a certain act passed by the General Assembly of the State of Illinois, to wit: an act entitled "An act concerning religious societies" approved Feb. 5, 1835 and "an act to change the name of the Methodist Episcopal Church in the town of Chicago book no. 111 & for other purposes" approved Feb. 14, 1857 & is governed by said Statutes and under the laws of the said State of Illinois in relation to revenue & taxation & the charters & ordinances of said City of Chicago in relation to taxes, is exempt from taxation.
- 3rd Because said property is devoted exclusively to public worship & is not leased or otherwise used with a view of profit and is therefore by law exempt.
- 4th Because the property in question is Real Estate, and the building is used exclusively for public worship & the ground attached to said building is only what is necessary for the proper occupancy, use and enjoyment of said building and is not leased or otherwise used with a view to profit.
- 5th Because the building on said lot was erected for public worship and said lot does not exceed ten acres.
6. Because said property consists in a building erected for the use of a religious institution & the land whereon said building is situate which said land does not exceed ten acres
7. Because said "First Methodist Episcopal Church of Chicago" under the before enumerated acts is a "religious institution" in their intent and meaning of those acts, and all statutes of

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this State, and the parts of the charter and ordinances of said city using that term and the property in question consists in a building erected for the use of said First Methodist Episcopal Church of Chicago, so being such "Religious Institution" as aforesaid and the lands whereon the same is situated, which does not exceed ten acres, and the personal property belonging to said institution and connected ^{with} & set apart for the use thereof

8. Because the said First Methodist Episcopal Church of Chicago, as organized & in operation under the act of 1857 aforesaid is an institution of purely public charity and as such the said property is exempt from taxation.

To the application for judgment for the tax of 1859, the objections were the same as the foregoing with the following additional objection assigned: -

That the judgment of the Superior Court of Chicago rendered at the February Term AD 1860 operates as a bar to the recovery of judgment on the tax for 1859

That the tax of 1859 as appearing in the General Tax Warrant for 1860 is illegal & invalid inasmuch as a portion of the property is thereby placed by the same assessors at the same valuation, as the whole of said property was valued the year before, and said property taxed accordingly

As bearing upon and material to the issue between the parties it was agreed and admitted by them that the said First Methodist Episcopal Church of Chicago is an incorporated religious body, under the General incorporation law, having a Board of Trustees with President, Secretary and Treasurer thereof and is located at Chicago. That on 14th February 1857 there was passed and approved an act of the Legislature entitled "An act to change the name of the Methodist Episcopal Church of Chicago, and for other purposes" which said Church was the same now party hereto, which said act of Feb. 14, 1857 was offered by said Church in evidence and received without objection and is as follows:—

An Act, To change the name of the
"Methodist Episcopal Church, of Chicago, Cook County, and
for other purposes."

Section 1.

Be it enacted by the People of the State of Illinois, represented in the General Assembly, that the name of that religious Society, incorporated on the 20th day of November A.D. Eighteen Hundred and thirty five, under the provisions of "An Act entitled an act concerning religious Societies" approved on the 3rd day of February A.D. Eighteen hundred and thirty five, by the name of the "Methodist Episcopal Church, in the Town of Chicago, Cook County, Illinois" be and the same is hereby changed to, and shall hereafter be known as the "First Methodist Episcopal Church of Chicago;" and in and by such name, shall have and exercise all the powers conferred on such corporations, organized under the

"Third Division of the twenty fifth chapter." of the Revised Statutes, and the ^{present} Trustees of said corporation first above mentioned, shall be and are hereby constituted Trustees of said "First Methodist Episcopal Church of Chicago" until their successors are elected, in pursuance of said "Third Division" of said chapter of the Revised Statutes, and said trustees of said last named corporation, and their successors, shall hold and possess in fee, all the property, real and personal, donated to, and held, and belonging to said corporation first above named

Section 2. Said "First Methodist Episcopal Church of Chicago," shall have power to convey said property in fee by deed or Mortgage in security for money loaned, or to be loaned thereon, for the erection of such real property of a place of worship, or such other improvements as may be desired. But after the erection of such place of worship, or improvements, if any surplus remain, the same, and any rents which may accrue from said property, shall first be apportioned for the payment of such loan, and extinguishment of such mortgage; and any remainder to the purchase of a lot or lots in said city of Chicago, and the erection of a place or places of worship, to be under the control of the Methodist Episcopal Church, and for no other purpose, whatever.

Section 3. This act shall take effect from and after the passage thereof

Approved, February 14, 1857.

In pursuance of said Act of 1857. the Trustees borrowed

money upon and to erect a church building on the North
130 feet of the said Lot. at the South East corner of Belmont
and Washington streets. The Church owned the said
portion of said lot prior to and at the time of passage
of the Act of 1857 and occupied said portion of said
lot exclusively with a church edifice thereon exclusively used
for public worship. The old ^{was taken} edifice down, and the
present one in pursuance of said act of 1857, & with the loan
raised thereunder, erected in its stead. It consists of four
stories and a basement. At the time of the apportionment of the
taxes claimed since and still, the first story is divided into
many rooms or apartments occupied and used for stores, banking
offices &c leased and rented to various parties. That the
second story is divided into a number of apartments, which
are used for law and doctors offices, and other business pur-
poses, and rented out. That the main body of the third
and fourth stories is one large room of the height of both
stories fitted up and exclusively used for religious purposes of
said church, and there are also ^{other} rooms on the same third and
fourth floor, used for church purposes. The basement
of said building with stair ways from the street thereto, is
used for business purposes, and rented out, and for water
closets. That all the leased portions of the building
yield a rent and income to be and which is, exclusively
applied in accordance with the act of 1857. That as yet
the rents have only been sufficient to pay the interest upon the
loan made under said act. Said rents are not used for
the support of the pastor of the church, or for any purposes.

List of Taxable Real Estate in Original Town of Chicago, South Division, Assessed for the Year 1859.

Owners' Name.	Part of Lot or Land.	Sub-Lot.	Lot.	Block.	Valuation. Dollars.	Sewerage Tax. 2 Mills.	Building Tax. Mills.	Improvement Tax. 2 1/2 Mills.	Ref'm Schl Tax. 1 Mills.	Interest Tax. 1 Mills.	School Tax. 2 Mills.	City Tax. 3 1/2 Mills.	Park Tax. 1 Mills.	Lamp Tax. 2 Mills.	Total Tax. Dollars. Cts.	When Paid.
Methodist Church	N 130 ft. Improvements on same		4	57	13,000						195			30	235.	

other than as aforesaid). No compensation is received by or paid to the Officers of the Church for any business connected with the Church done by them, or connected in the building aforesaid, but their services of every kind are entirely gratuitous, and which said services include the renting of said building, making out the leases, collecting the rents &c all of which are rendered gratuitously.

The Assessors of the Taxes for the year 1859 made and described their Assessment on said property as follows.

List of Taxable Real Estate in

List of Taxable Real Estate in

Owners' Name

Owners' Name.

Part of Lot or Land.

Methodist Church

At the February Term 1860 of the Superior Court of Chicago, said Court refused a judgment, against said property when applied for by the City, on the General Tax warrant, of which above is an extract, for taxes of year 1859. The Church then filed objections, against the rendering of judgment against said property, and the Court sustained said objections.

The apportion of taxes for 1860, as apportioned, and described the property and also for uncollected tax of the prior year; as herein as follows:

List of Taxable Real Estate in Original Town of Chicago, South Division, Assessed for the Year 1860

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Owners' Name.	Part of Lot or Land.	Sub-Lot.	Lot.	Block.	Valuation. Dollars.	Sewerage Tax. 2 Mills.	Building Tax. Mills.	Improvement Tax. Mills.	Refin. Sect. Tax. 1/2 Mills.	Interest Tax. 1 Mills.	School Tax. 2 Mills.	City Tax. 3 1/2 Mills.	Tax. Mills.	Lamp Tax. 2 Mills.	Total Tax. Dollars. Cents.	When Paid.
Born & Lannon	S. 50 ft.		4	57	9 000							81.		18.	99	Dec 13.
Methodist Church	That part of improvements on the North 130 ft. of Lot, being that part of building of first two stories above the basement story thereof except the right of way through the same to the church above		4	57	15 000							135.		30	165	
"	Tax of last year not collected on the above at same valuation		"	"	15 000.	Tax \$225.00									225	
James Lannon	N. 100 ft.		5	"	12. 500							112 50.		25	137 50	Dec 24

And it was agreed that said foregoing sheet is a fac simile of a leaf of the General Tax Warrant, on which judgment was claimed, and was sufficient for the purposes of this suit, without the production of the General Warrant itself and is to be taken as part of evidence in the case.

And it was admitted that the following is and was before said assessor, one of the ordinances of the City of Chicago, duly published and in force " Any real or personal estate which shall be omitted in the assessment of any year or years, shall when discovered by the assessor, be noted in the roll, and shall be assessed with the arrearages of taxes and interest thereon at six per cent from the time should have been paid "

The following is one of the ordinances

And it was admitted without objection upon the trial that the following is and was before the said assessor, one of the ordinances of the City of Chicago, duly published and in force. " The following real and personal estate within

the levy. shall be exempt from assessment and taxation
xxxxxxx 5. - Buildings erected for religious
worships, and the pews and furniture within the same, and
the lands whereon ~~where~~ situate, not exceeding ten acres
xxxxxxx 7. Buildings erected for the use of
any literary, religious, benevolent, charitable or scientific
institution and the land whereon situated, not exceeding
ten acres: also the personal property belonging to ^{any} such
institution, or connected with or set apart for the use thereof
If any real estate exempt hereby shall be entered in the
roll it shall be the duty of the assessor to make opposite
thereto in the proper line "Exempted from taxation" and
any tax which shall be assessed or levied upon any such
property shall be void".

The foregoing was all the evidence given or offered
in the case and the said Court then after consideration
did overrule and deny said objections, and ordered that
the assessments for taxes against said lot be affirmed, and
gave judgment that said lot or so much thereof as shall
be deemed sufficient to satisfy the amount of taxes and costs
annexed thereto be sold as the law directs, to which decision
finding and judgment of the Court the said First
Methodist Episcopal Church of Chicago, then and there
excepted.

And inasmuch as the foregoing matters do not appear
of record the said First Methodist Episcopal Church
of Chicago and the Trustees thereof pray that this
Bill of Exceptions may be signed and sealed

John McWilson
Van H Higgins Judge
Grant Goodrich Judge

Deal

Deal

Deal

It is stipulated by the parties to the foregoing Bill of Exceptions that a transcript of said Bill of Exceptions and of the Judgment of the Court is all that shall be required as a record for the hearing of said cause on appeal. That appeal shall be taken to the April Term A.D. 1861 of the Supreme Court of the State of Illinois, that no bond needs be filed, and that said cause shall be entered of the April Term A.D. 1861 & heard at said term in its order upon the calendar, without prejudice to the appellants for not taking appeal before the thirty days preceding the session of said Supreme Court. And that either party may use the published and printed ordinances of said City in evidence on the hearing in the Supreme Court, which bear on the issue in the case, and the same when so used, are to be considered as incorporated in the Bill of Exceptions.

State of Illinois
Cook County } ss I Walter Kimball, Clerk of the
Superior Court of Chicago, within & for
the County of Cook in the State of Illinois, do hereby
certify the above and foregoing to be a true and
perfect copy of the Bill of Exceptions now on file in my
Office, together with the Judgment and all orders entered
of record in said Court in a certain suit and pro-
ceedings therein between the City of Chicago and the First
Methodist Episcopal Church of Chicago and the Trustees
thereof

In Testimony Whereof I have
hereunto set my hand and the
Seal of the Superior Court of Chic-
ago this fifteenth day of April
A.D. 1861.

Walter Kimball Clerk

In Supreme Court of Illinois
Third Grand Division
The First Methodist Episcopal
Church of Chicago & the Trustees thereof
Appellant
City of Chicago
Appellee
April 5, 1861

Andrew Cowie, the said First Methodist Episcopal Church of Chicago & the Trustees thereof Appellants by M.W. Fuller their Attorney say that in the record proceedings above said & in reading the judgment above said there is manifest error in this, to wit,

- 1 - That the Court erred in overruling the objections of Defendant below to the rendition of judgment
- 2 - That the Court erred in giving judgment in favor of the Plaintiffs below
- 3 - That the judgment below should have been in favor of the Defendant & not ^{against} in favor of the said Plaintiffs
- 4 - That the application for judgment

against the property of the Defendant
below shown can be ~~reversed~~ ^{denied}

And the said Appellants pray that the judgment
aforesaid for the errors aforesaid doth
show in the record & proceedings aforesaid
may be reversed, annulled & together with
costs be restored & that they may be restored &

J. V. Fuller
Att'y. for Appellants

293-166

City of Chicago

vs

The First Methodist Epis-
copal Church of Chicago

Filed April 18. 1861
L. Leland
Clerk

Two \$4.00

And now comes said City of Chicago
appellee and says there is no error
in the record and proceedings aforesaid
and in the giving of the judgment aforesaid
as above alleged - Wherefore said
City of Chicago prays the judgment
aforesaid may be in all things affirmed.

John Lytle Perry
Att'y for appellee