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The subject property is the Jerusalem Empowered African Methodist Episcopal Church (JAEMEC) located at 9540 W. Good Hope Road, taxkey # 109-9994-210. The parcel contains 4.35 acres of which 2 are currently assessable. These 2 acres are located to the rear of the church building and extends from the east to the west toward N 97th Street which runs along the western boundary of the parcel. This report examines the question of if these 2 acres of the parcel should remain assessable being part of the church-owned property? We have provided 3 photos of the subject property: a front view of the church and parking lot, a side view showing the lawns to the west and north, and the lawn to the rear of the church (the 2 acres in question).

Comparable #1 is the St Catherine-Alexandra Church located at 8661 N 76th Place. The taxkey for this property is 043-9999-110 & includes 044-9959-111 as well. These two parcels are 2.17 acres and 13.33 acres respectively. The first is on the west side of 76th Place and includes the church, an additional building and a parking lot. The second includes a large asphalt parking lot, a school building, athletic field and a church cemetery. We have provided 4 photos for this property: the first is the athletic field to the east of the school building, the second is the church taken from the asphalt parking lot, the third is the school building (left,) and the last is the lawn to the south of the church cemetery. All of the parcel is being used by the church (and school) and is currently exempt.

Comparable #2 is the Northtown Church at 7000 N 107th Street. The taxkey for this property is 115-9980-110. This parcel contains 5.97 acres, most of which is to the east and is undeveloped raw land. It is only accessible from N 107th Street (to the west) and there is no access to city

sewer/water for most of this parcel. We have provided 2 photos for this property: the front lawn, part of the parking lot and the new addition being added to the north side of the existing church building, and the asphalt parking lot looking to the east toward the undeveloped raw land. All of the parcel is being used by the church and is currently exempt.

Comparable #3 is Salem Lutheran Church and School located at 6840 N 107th Street. The taxkey for this property is 115-9968-100. It consists of 6.76 acres at the triangle formed at the intersection of N 107th St and W Fond du Lac Avenue. The parcel includes a church, school, athletic fields, playground and parking lots. We have provided 3 photos: the first is of the athletic fields looking west from the church, the second is a parking lot which runs between the school and the church buildings, and the third is the playground to the south of the school building. All of the parcel is being used by the church and is currently exempt.

Comparable #4 is the Spirit Life Church located at 9455 N 76th Street. The taxkey for this property is 006-0012-110. It contains 9.14 acres which includes a marshy retention pond at the NE corner of the parcel. We have provided 4 photos of this property: The first and second are of the church building (front view), a parking lot, playground and driveway (on the north side of parcel), the third is of the church and school buildings, and the fourth is a view of the rear of the church and administrative offices. All of the parcel is used by the church and school and is currently exempt.

Comparable # 5 is the Eternal Life Church located at 7901 N 66th Street. The taxkey for this property is 083-0142-000. This parcel is 2.27 acres and includes the church, a daycare center and a parking lot. The church owns two adjacent parcels under the taxkeys # 083-0143-000 &

083-0144-000. These parcels are 2 acres and 1.32 acres respectively. The 3 parcels combined equal 5.59 acres. We have provided 4 photos for this comparable: the first is of the first taxkey which includes the church, daycare and parking lot. The second photo contains the second taxkey and is of a vacant lot with a retention pond and partially wooded area. The third is the last taxkey which includes a vacant lot partially wooded along N 66th St & Port Av. The last photo is a signboard indicating a church sponsorship of an adjacent parcel to the south; however it does not appear to be a part of these 3 original parcels. All of these 3 parcels are used by the church and are currently exempt.

Comparable #6 is Christ the King Baptist Church located at 7750 N 60th Street. The taxkey for this property is 084-0421-000 and consists of 7.72 acres. This parcel includes a church, a school, parking lots and some vacant land (lawn) to the east. We have provided 4 photos of this property: the first is a front view of the church from the corner of 60th street and Port ave. The second is a view of the school (quality of life center). The third is a large parking lot at the rear of church & school, and the final photo is a view of the vacant land to the east of the large parking lot. The whole parcel is used by the church and is currently exempt.

Comparable #7 is the New Testament Church at 10201 W Bradley Road. The taxkey for this property is 078-0031-000. There are 4 church-owned parcels here at the corner of N 99th St and W Bradley Road. Two of the parcels are exempt and are used by the church but the other two parcels are vacant lot and are currently assessable. The total for the four parcels is 46.96 acres. We have provided 3 photos: the first is a view of a large vacant parcel which is 16.45 acres looking west from N 99th along W Bradley Road (toward the church.) The second is the

asphalt parking lot looking west to the church and school. The third is a view looking east from the rear of the church and school. The two parcels (tks: 078-0031-000 and 078-9989-100) used by the church are exempt and the two parcels (tks: 079-0181-000 and 078-0032-000) which are vacant are currently assessed.

Comparable #8 is St Bernadette Church located at 8200 W Denver Ave. The taxkey for this property is 118-9998-113. This parcel consists of 12.92 acres which includes a church, a school, maintenance buildings, parking lots, athletic fields, and a playground. We have provided 4 photos for this property: the first is a front view of the church and school. The second is a view of the athletic fields from the north; the third is a view of the athletic fields behind the school from the southwest. The final picture for this property is a view of the parking lot, athletic field, maintenance building and a playground from the southeast. All of the parcel is used by the church and is currently exempt.

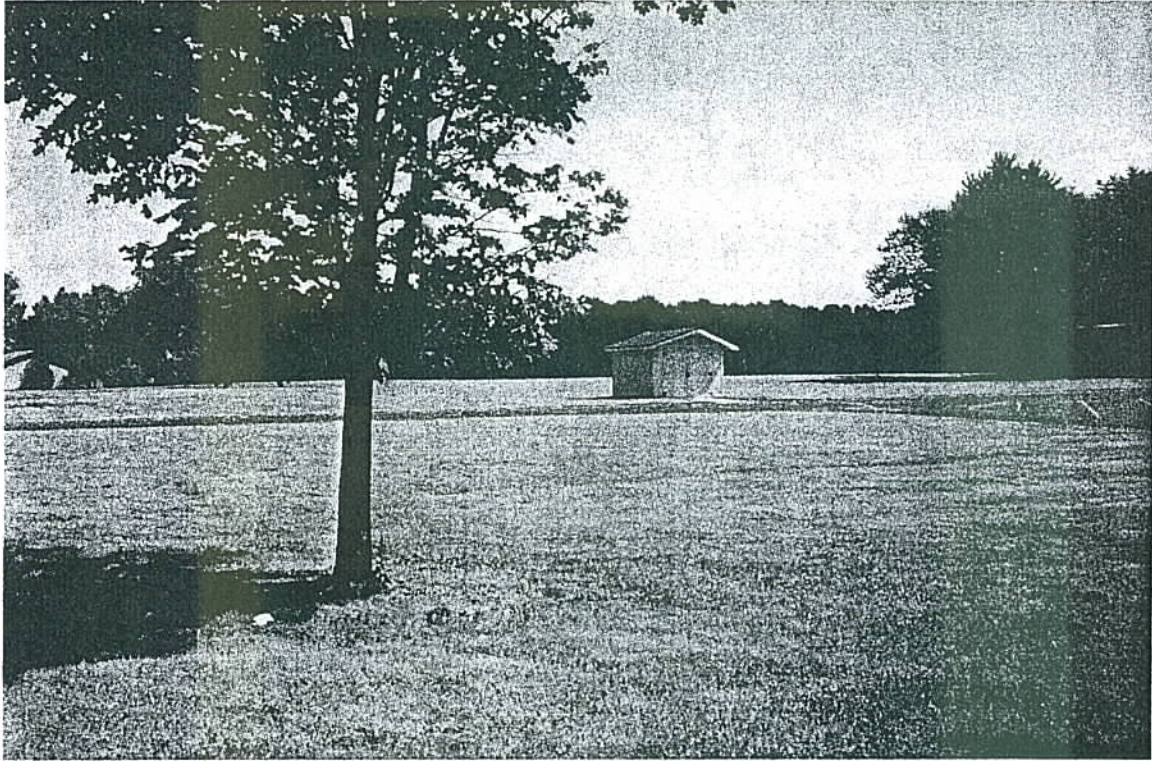
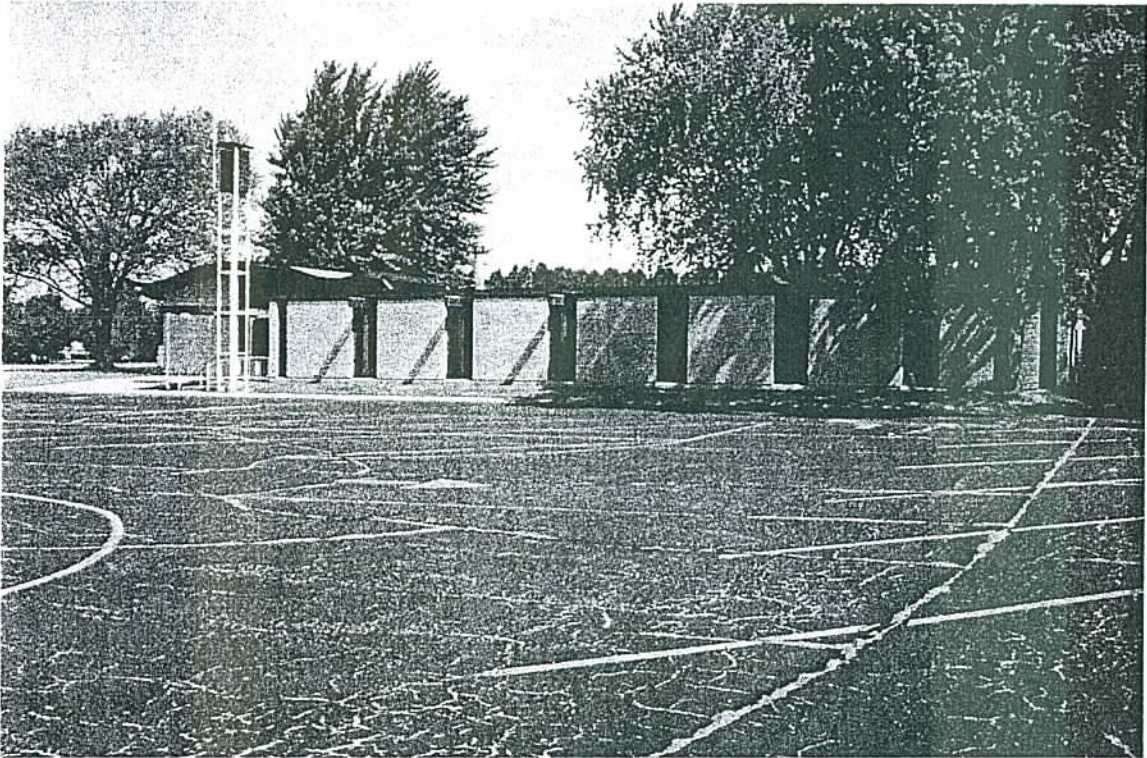
Comparable # 9 is St Peter Lutheran Church at 7801 W Acacia St. The taxkey for this property is 142-9985-112. It consists of 7.74 acres and includes the church, a school, asphalt parking lots, a playground, a parsonage, and a large lawn which fronts N 76th (east) and W Acacia St (north.) We have provided 3 photos for this property: first is a view of the driveway & a parking area to the north of the church which is on the left. The second is the large front lawn looking to the east toward N 76th Street. The final picture is of the school located behind the church. A playground is located south of the school. All of the parcel is used by the church and is currently exempt.

Conclusion: We did the appropriate field work in viewing the subject property and the nine (9) comparable properties identified above. The subject and comparable properties all comply with the chapter 70 rules pertaining to religious institutions, the 10 acre and 30 acre standards. All of the comparables are used by the church and are currently exempt, except for comparable #8 which consists of four separate parcels, two used by the church and exempt, and two not being used by the church and currently assessable. It is our opinion that the 2 acres of land in question located to the rear of the church building at the subject property should be exempt. We found it complies with the 10 acre rule in chapter 70, which is consistent with what we found at the comparable properties, and according to the subject property's documentation the land is used for several church functions. Further, based on its location immediately to the rear of the church building, it is not likely to be developed for any purpose other than a facility connected to the church. This conclusion is consistent with our goal of providing uniform assessments. In closing, if the decision is made to assess the 2 acres at the subject property, then our view is it should be assessed at a residential rate of \$35,000 per acre rather than the current rate of \$90,000 per acre which is a commercial rate. The subject property is the only parcel we found on the north side of Good Hope Road from N 91st Street westward to N 107th Street that is zoned as commercial, the rest being residential (0440).

Submitted by: Lee R. Sherman & Christopher Berge

July 9, 2012

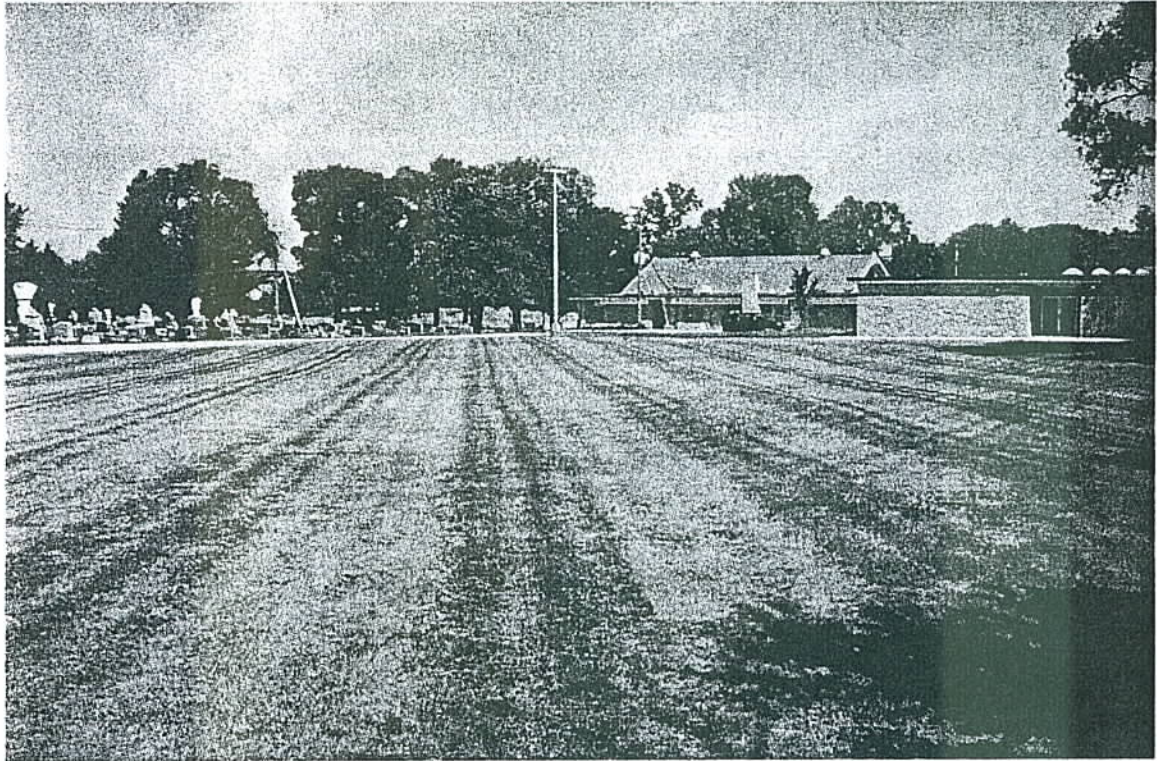
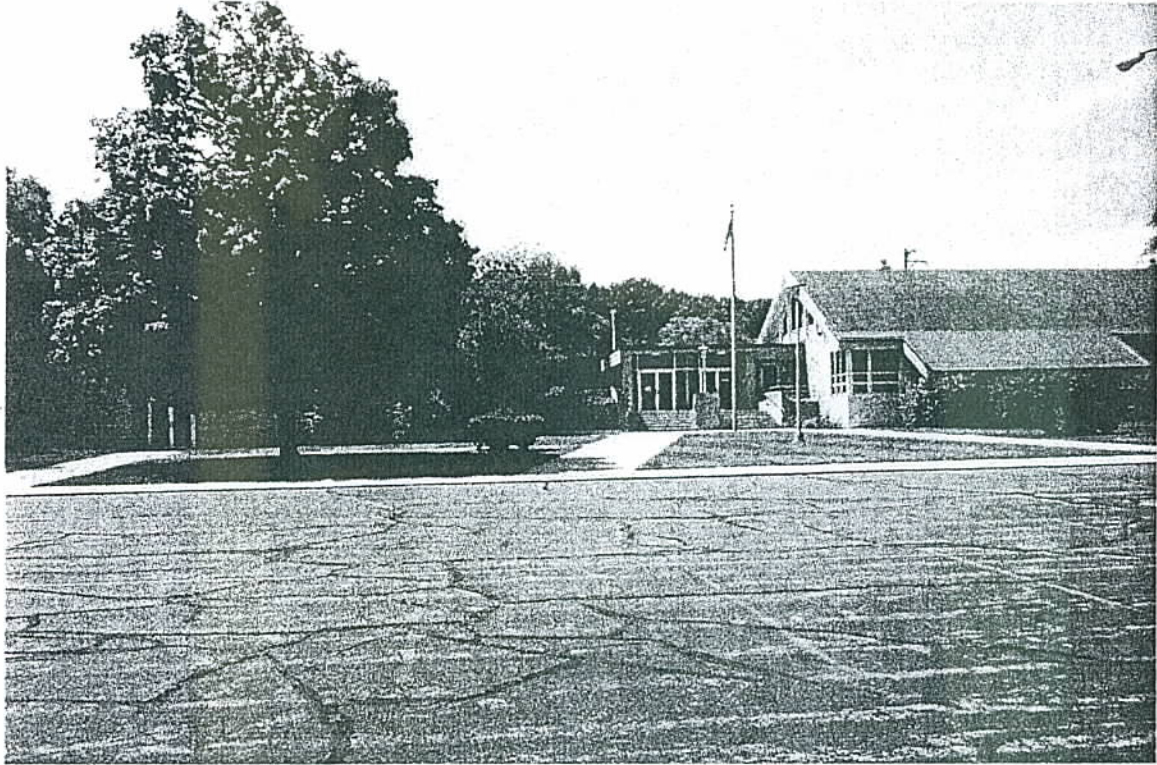
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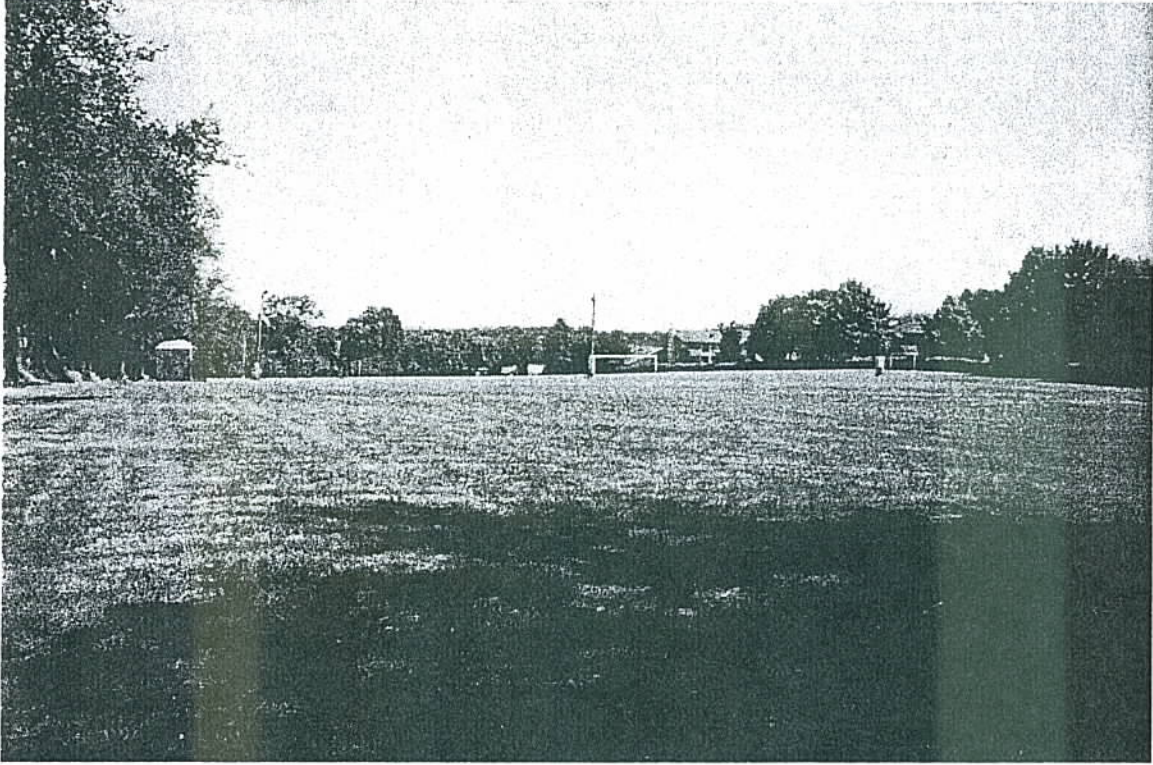




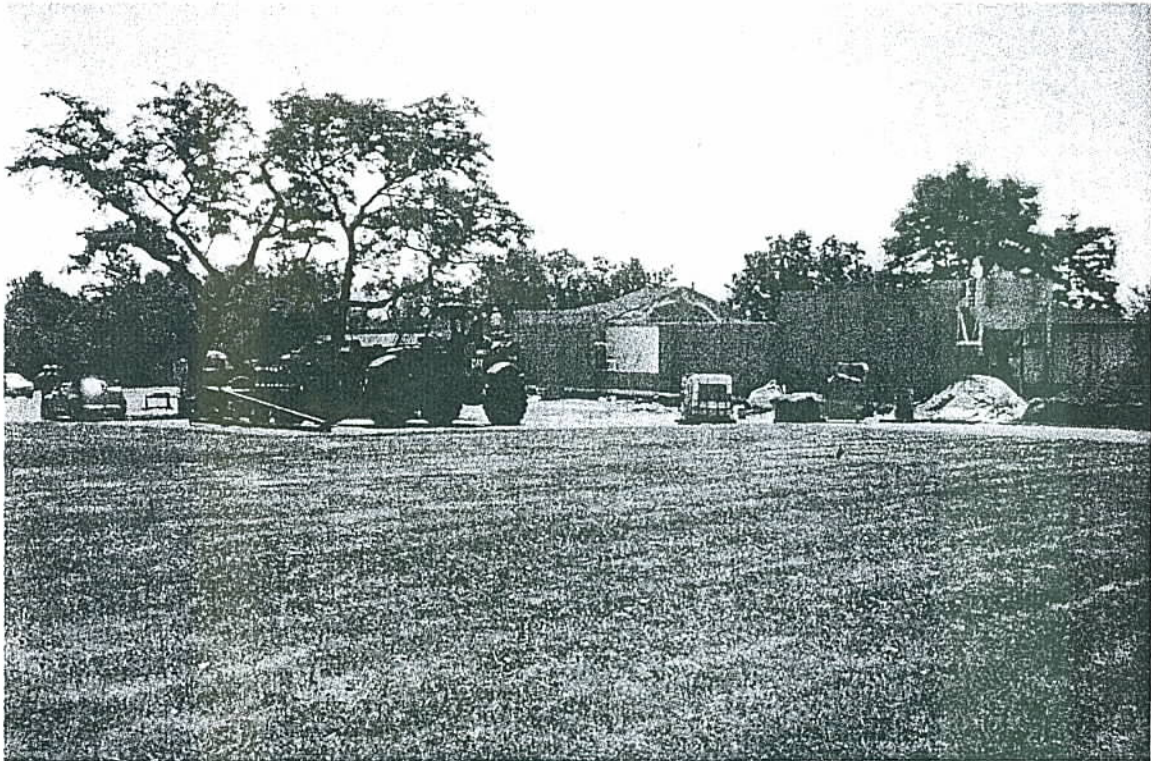
Comparable #1: St. Catherine Church, 8661 N. 76th Pl. Taxkey # 043-9999-110 & 044-9959-111





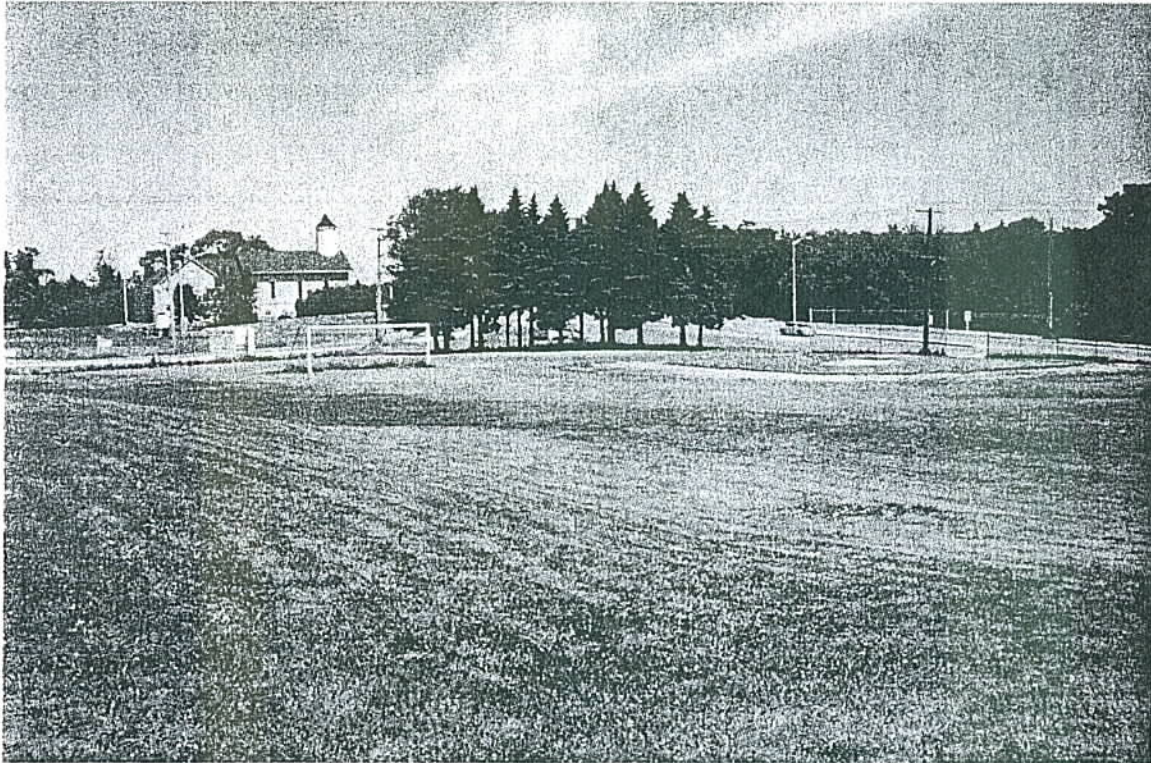


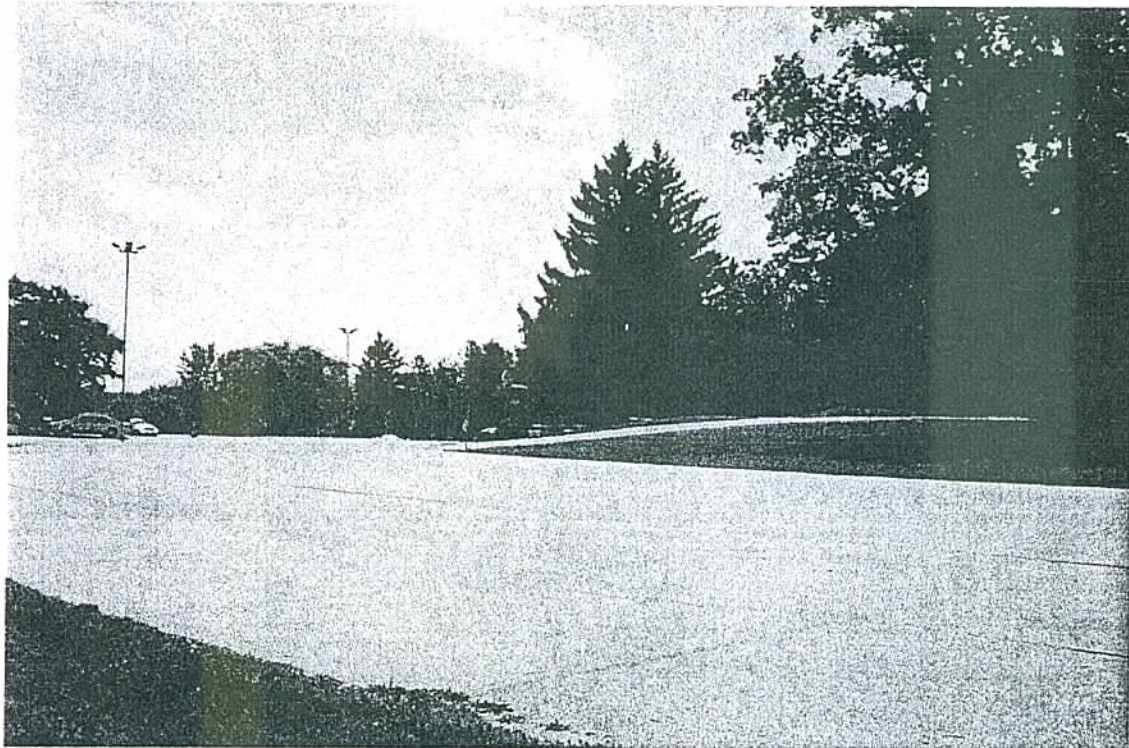
Comparable # 2: Northtown Church, 7000 N. 107th St. Taxkey# 115-9980-110



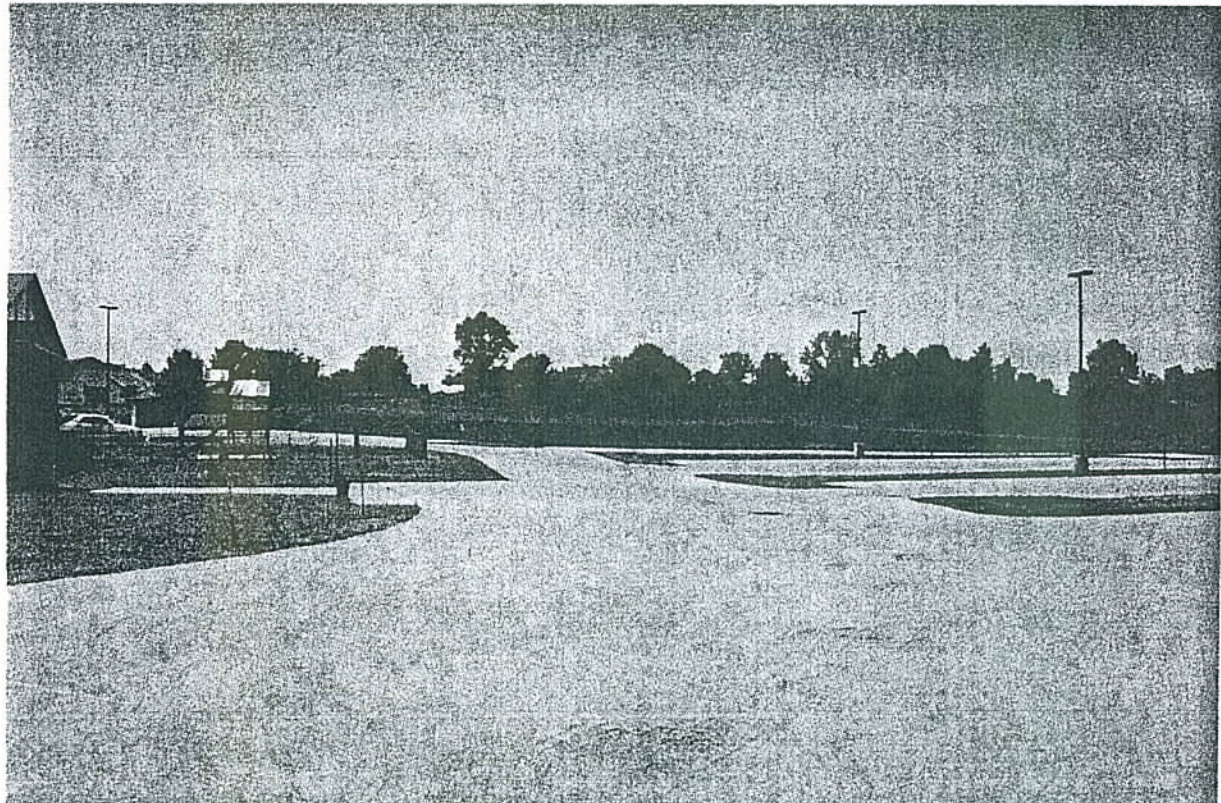
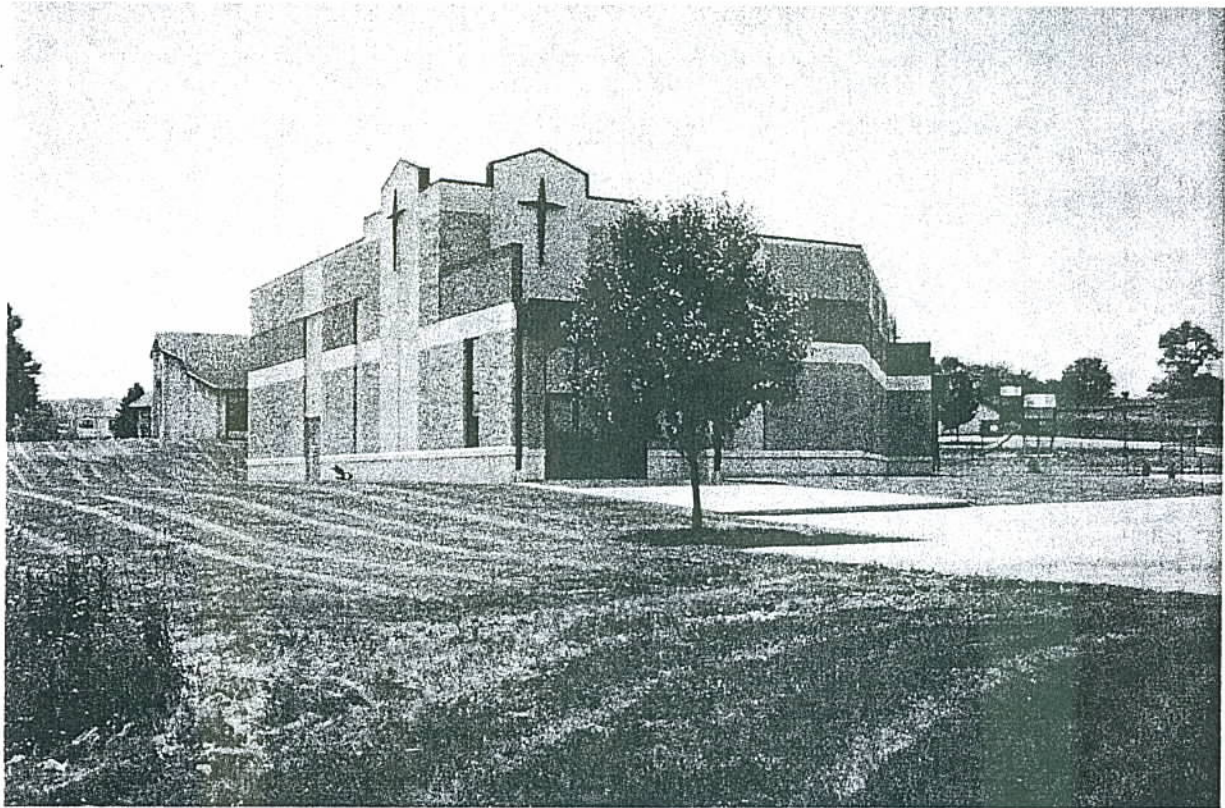


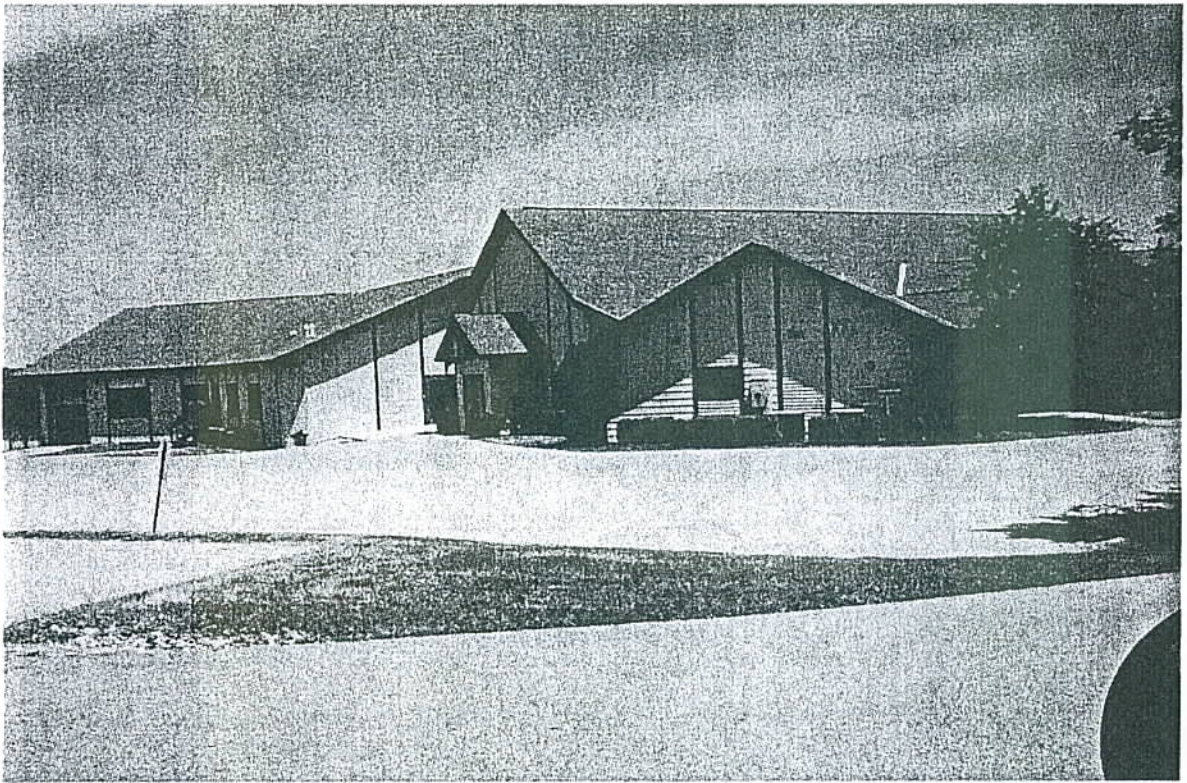
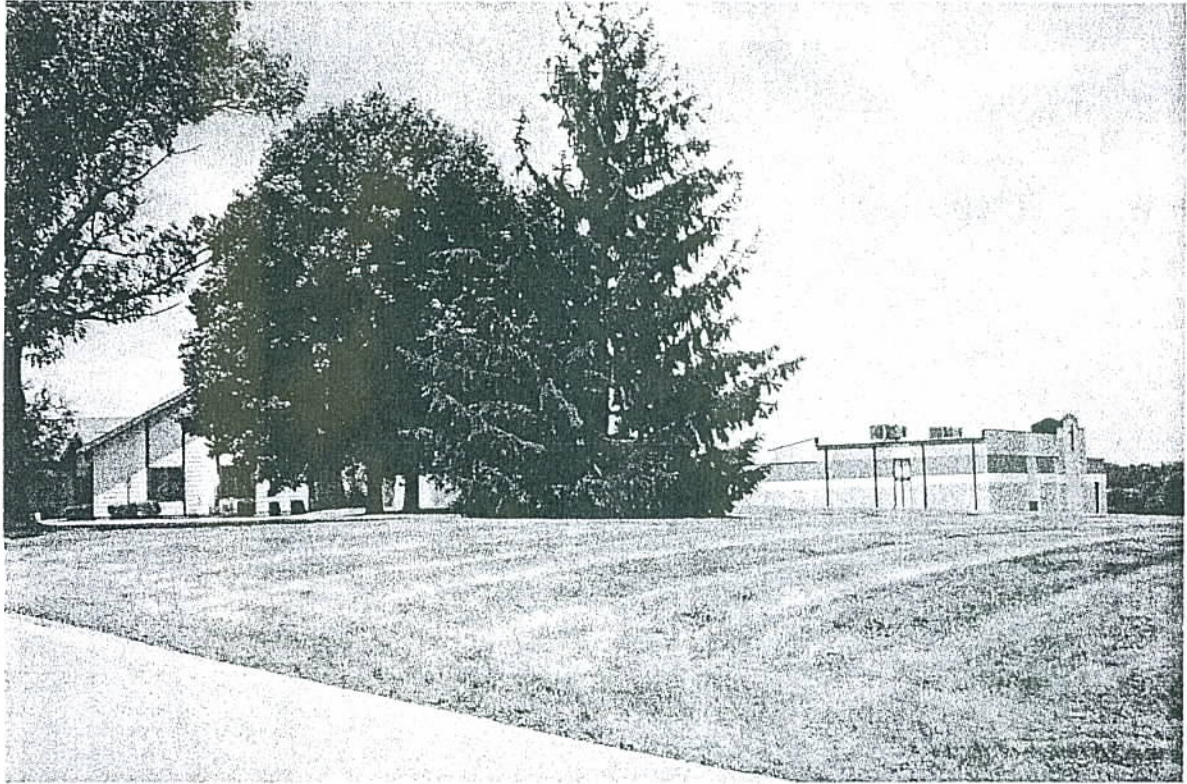
Comparable # 3: Salem Lutheran Church, 6840 N. 107th St. Taxkey# 115-9968-100



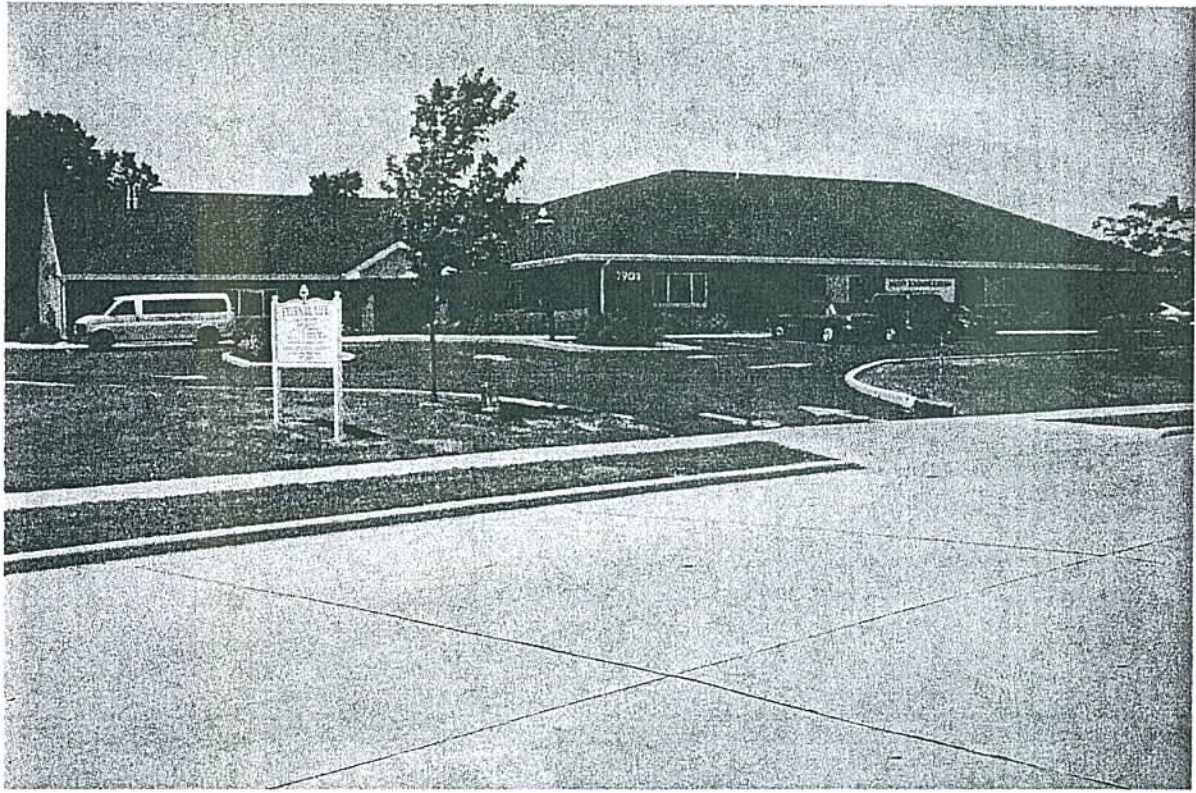


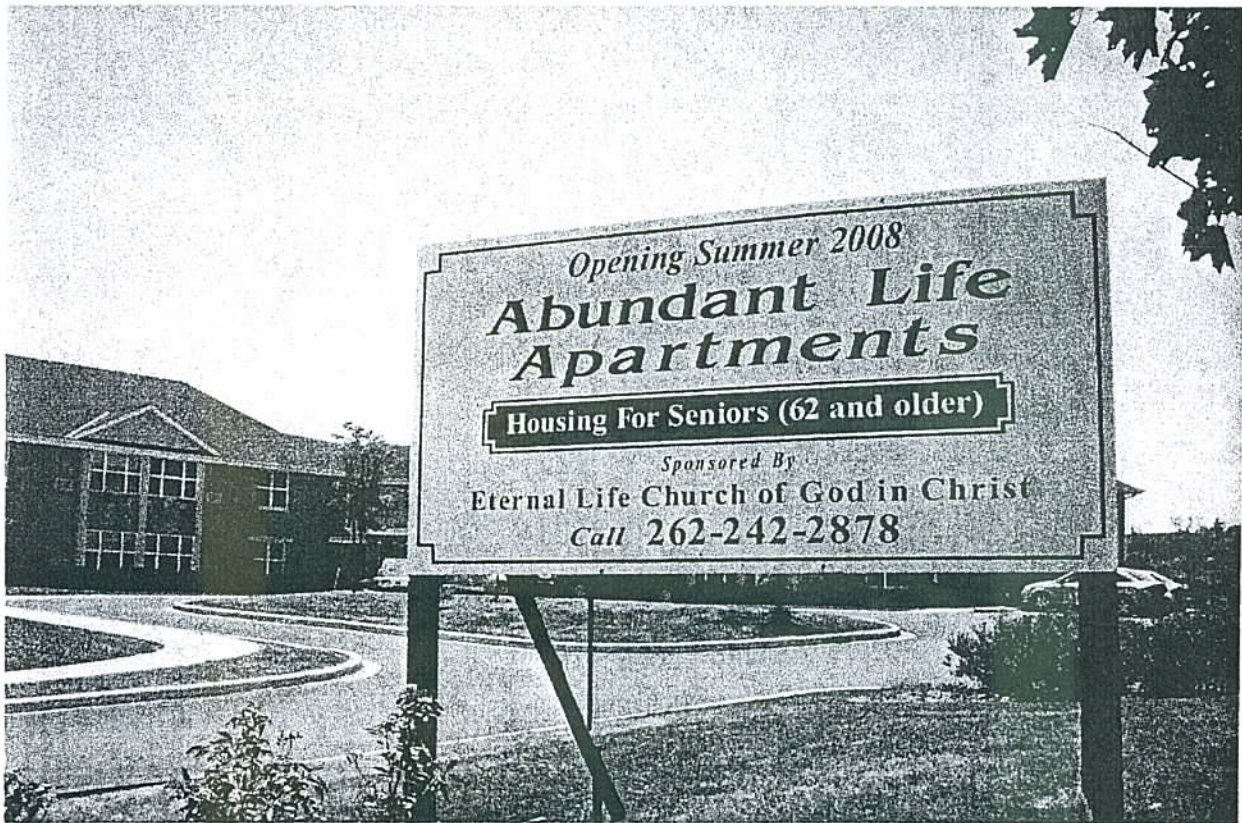
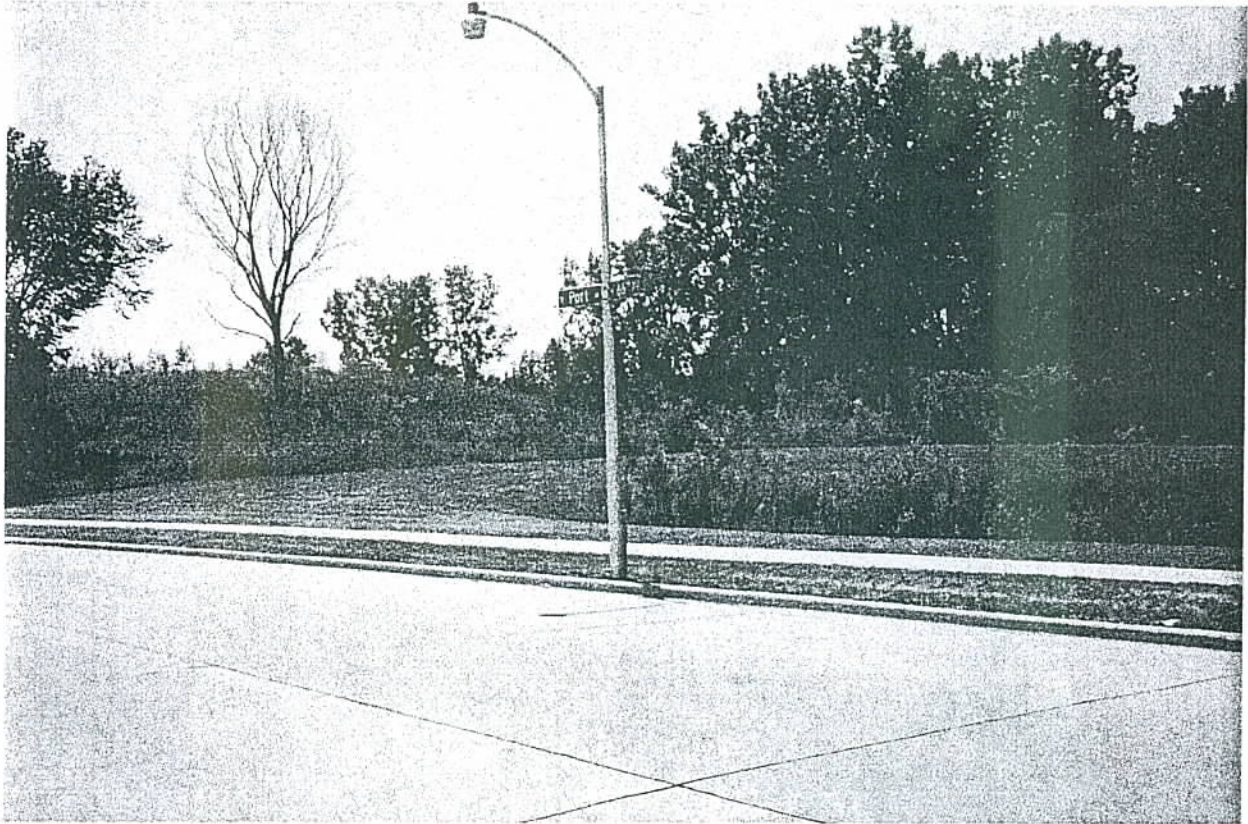
Comparable # 4: Spirit Life Church, 9455 N. 76th St. Taxkey# 006-0012-110



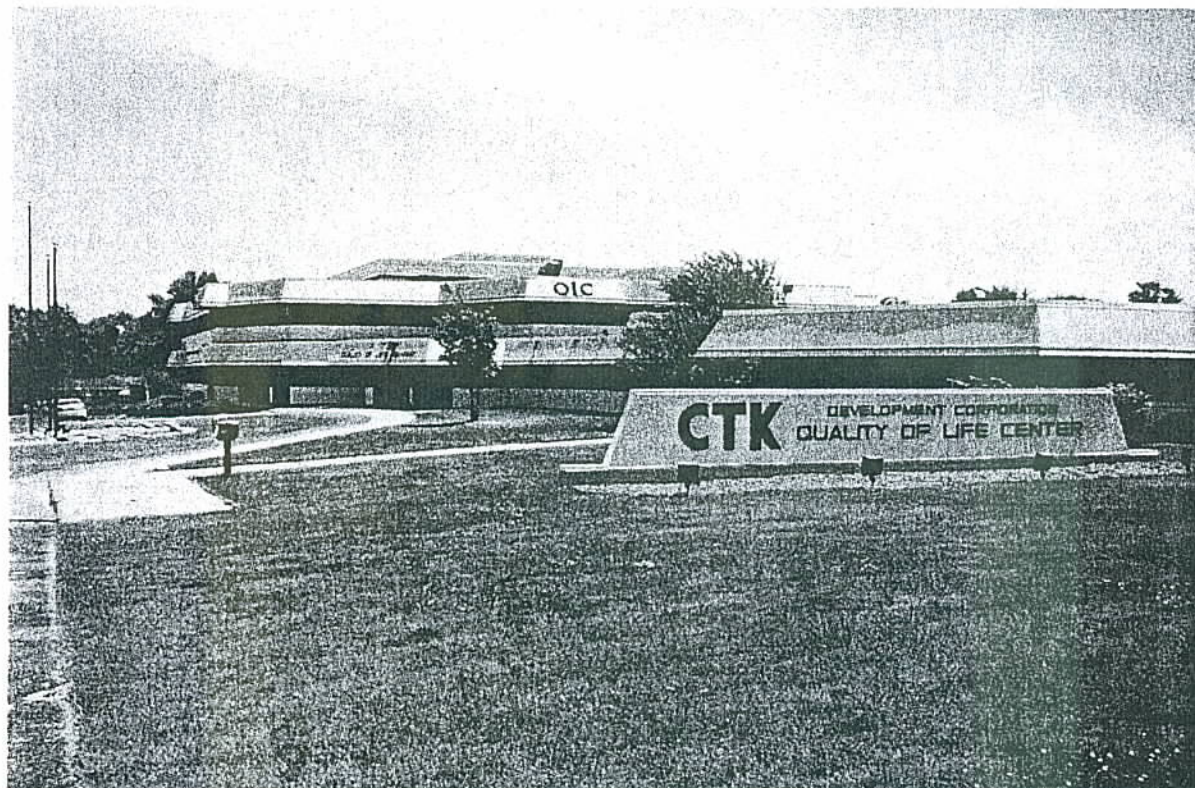
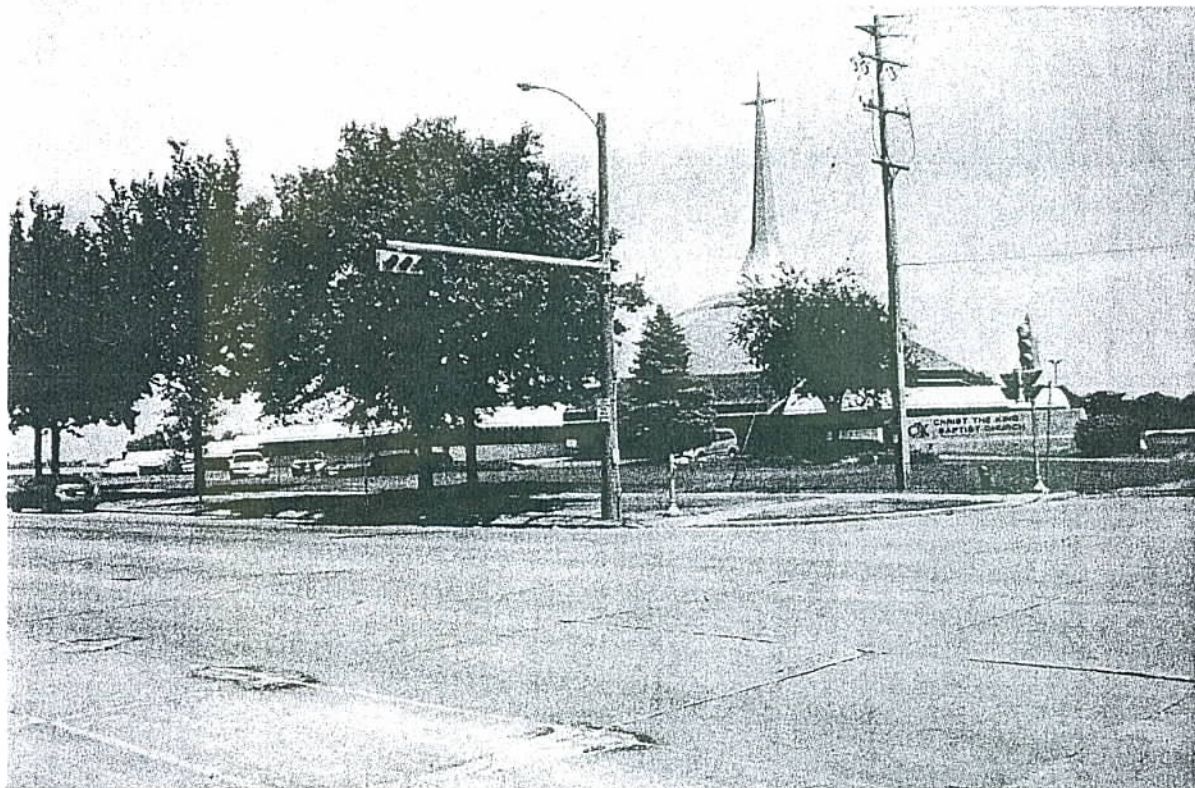


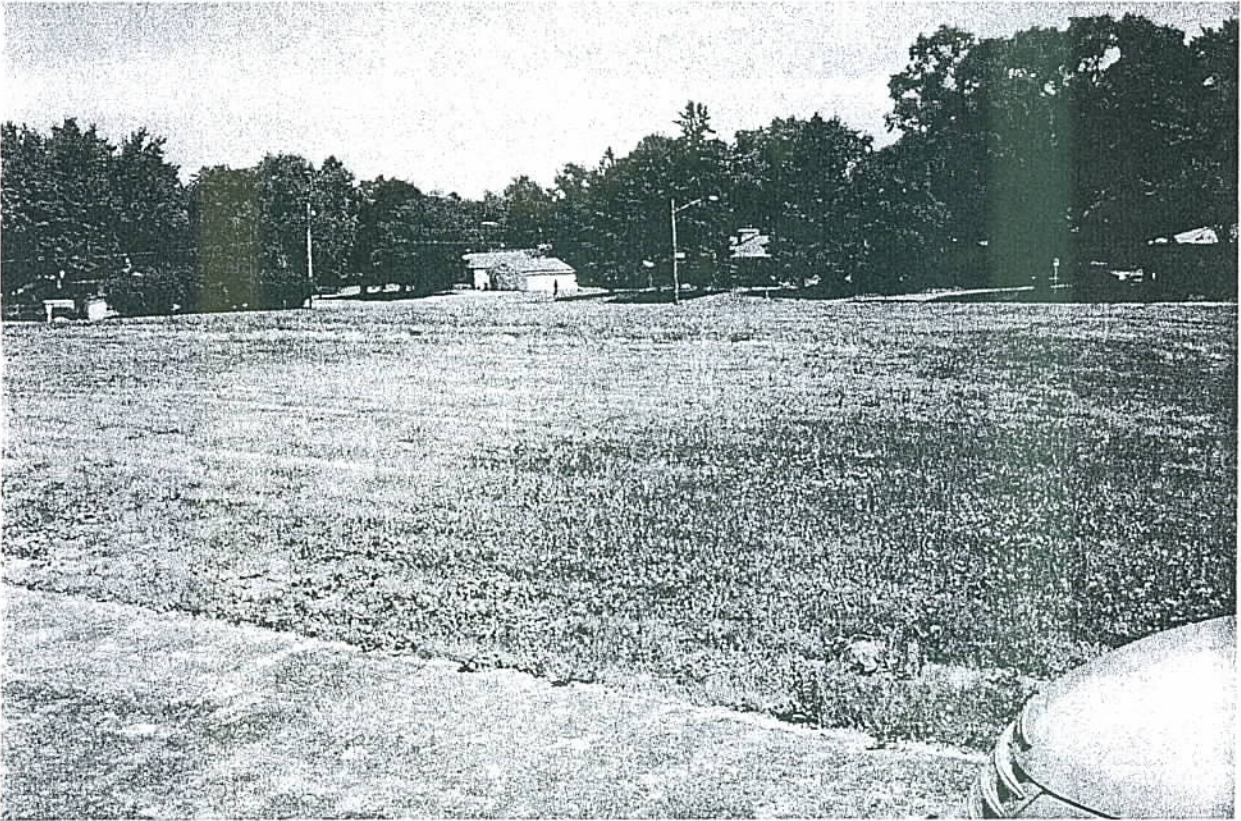
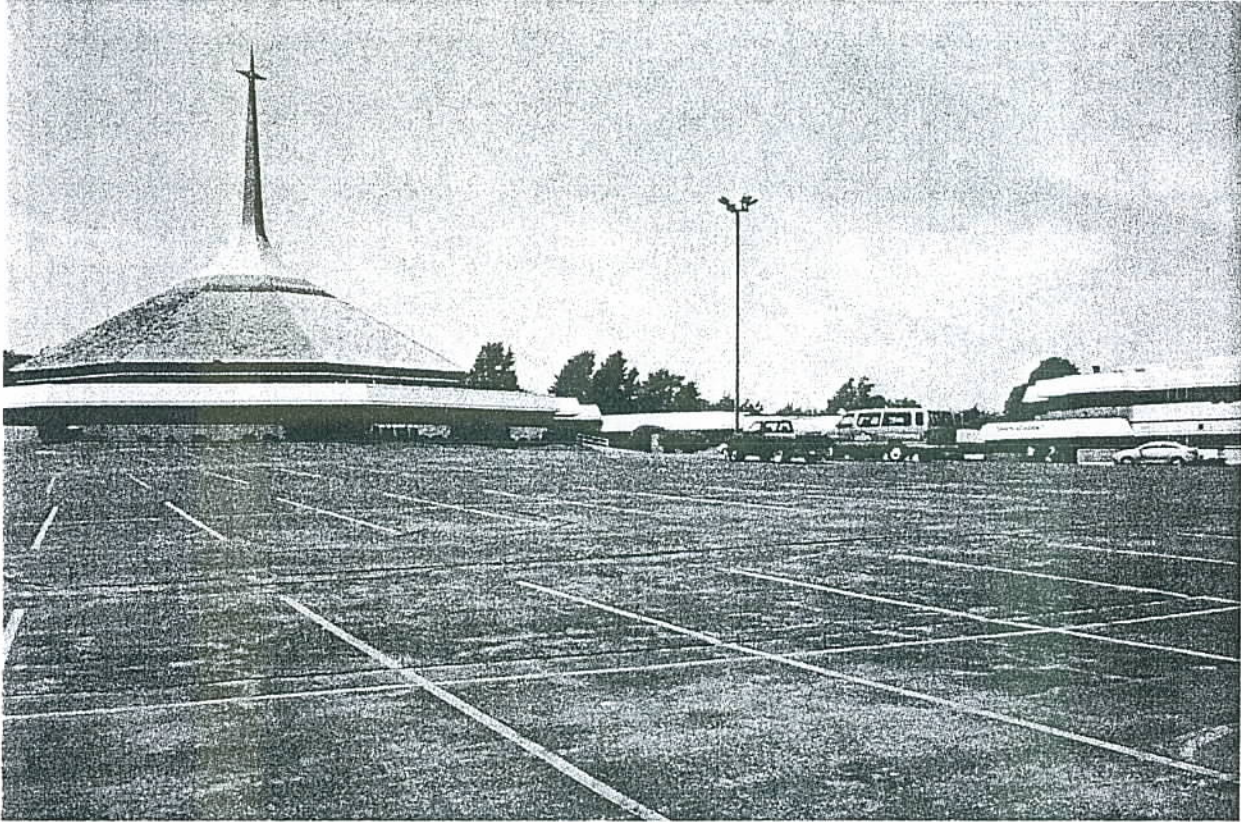
Comparable # 5: Eternal Life Church, 7901 N. 66th Taxkey# 083-0142-000, 083-0143-000, 083-0144-000





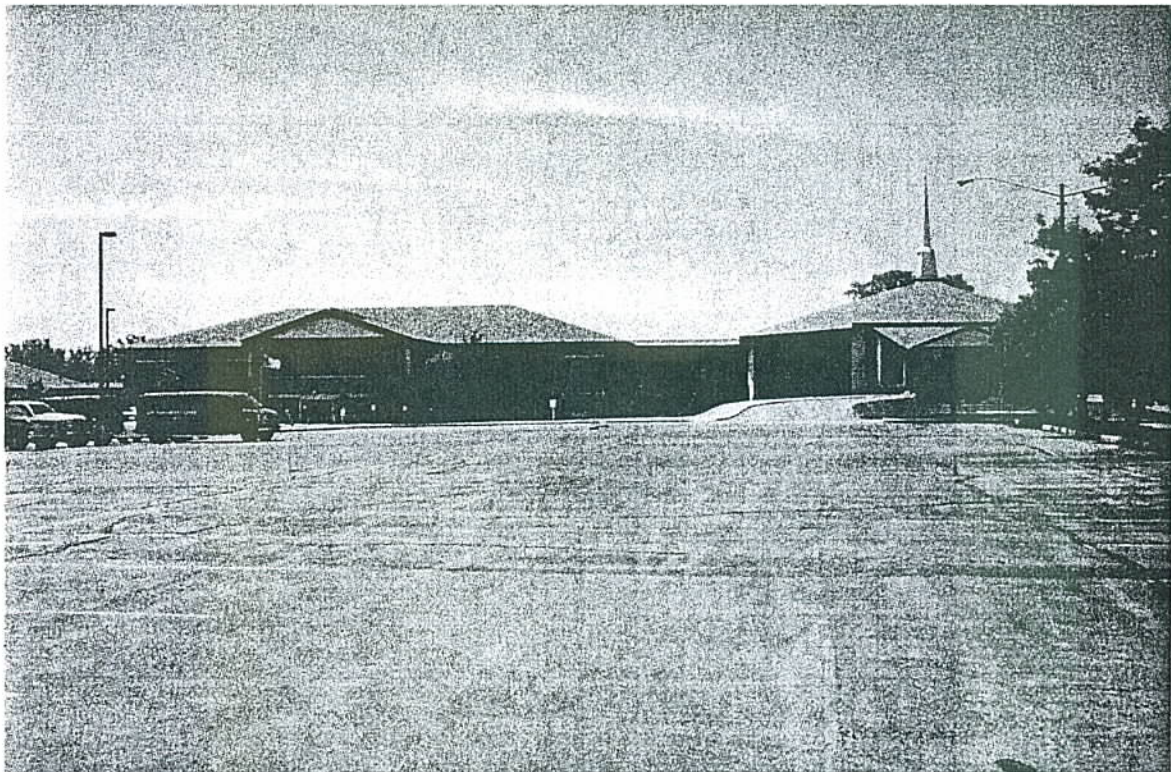
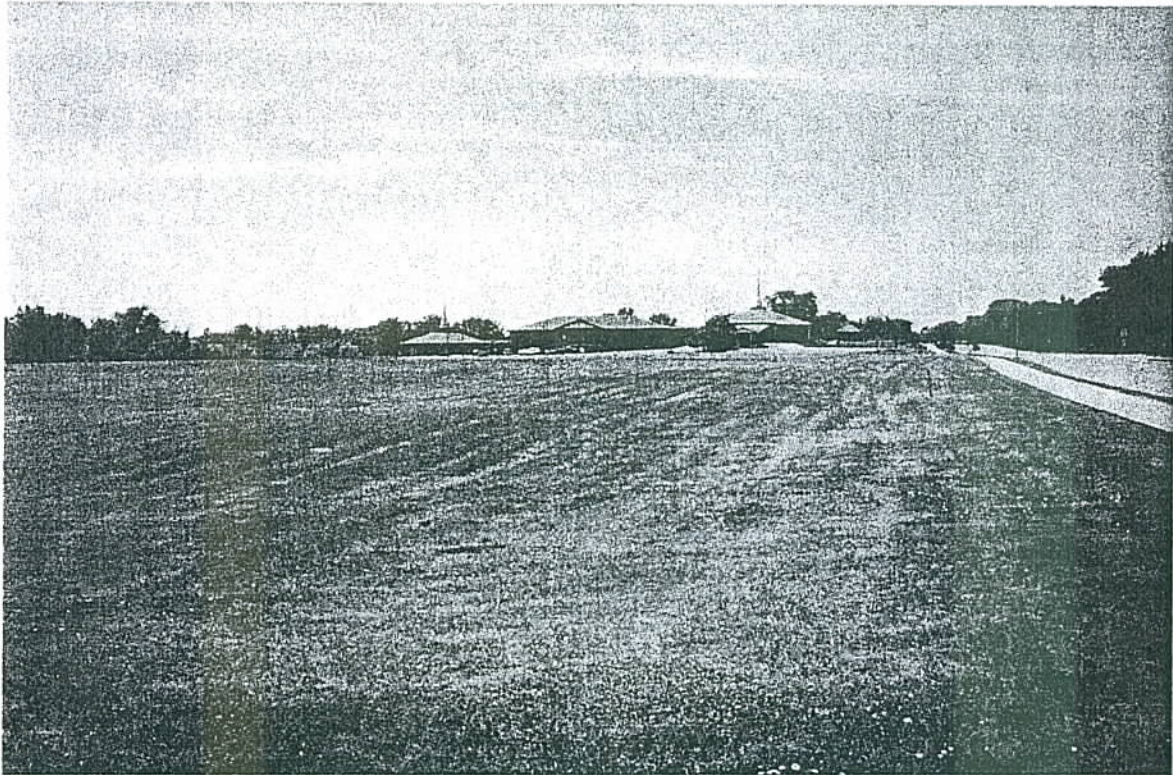
Comparable # 6: Christ the King Baptist Church, 7750 N. 60th St. Taxkey# 084-0421-000

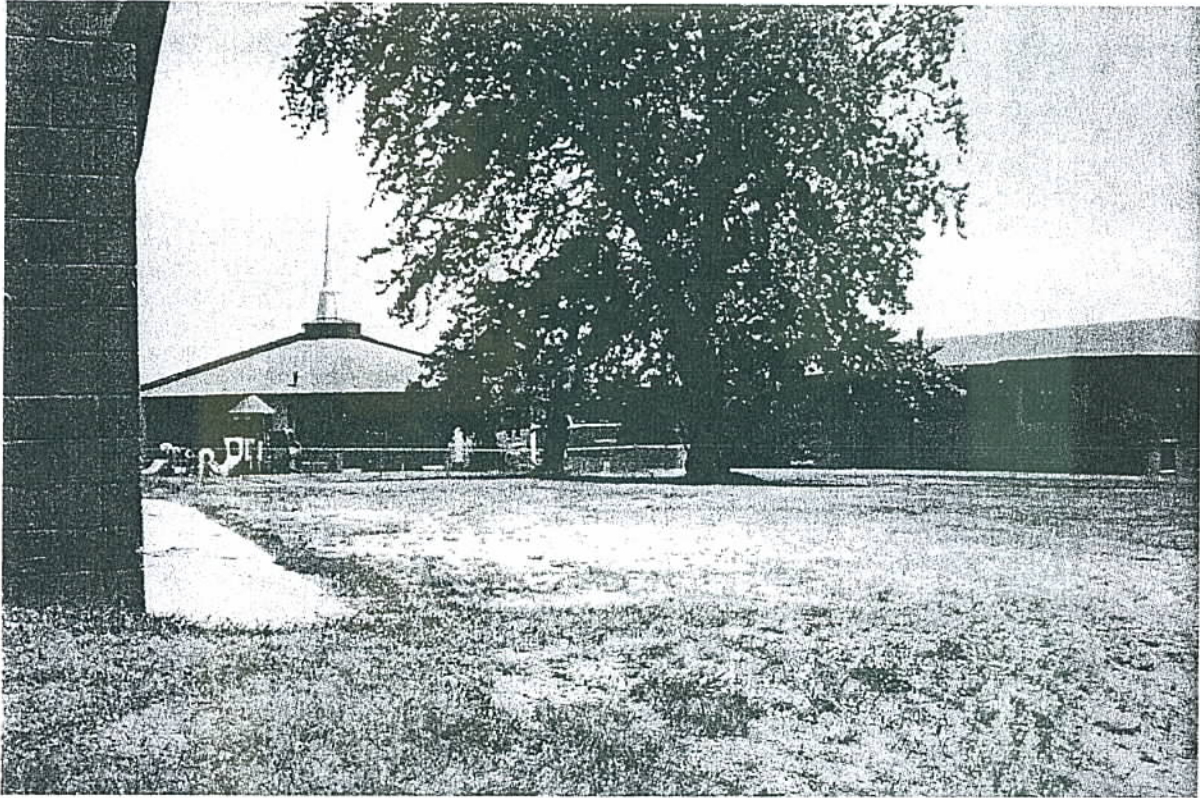




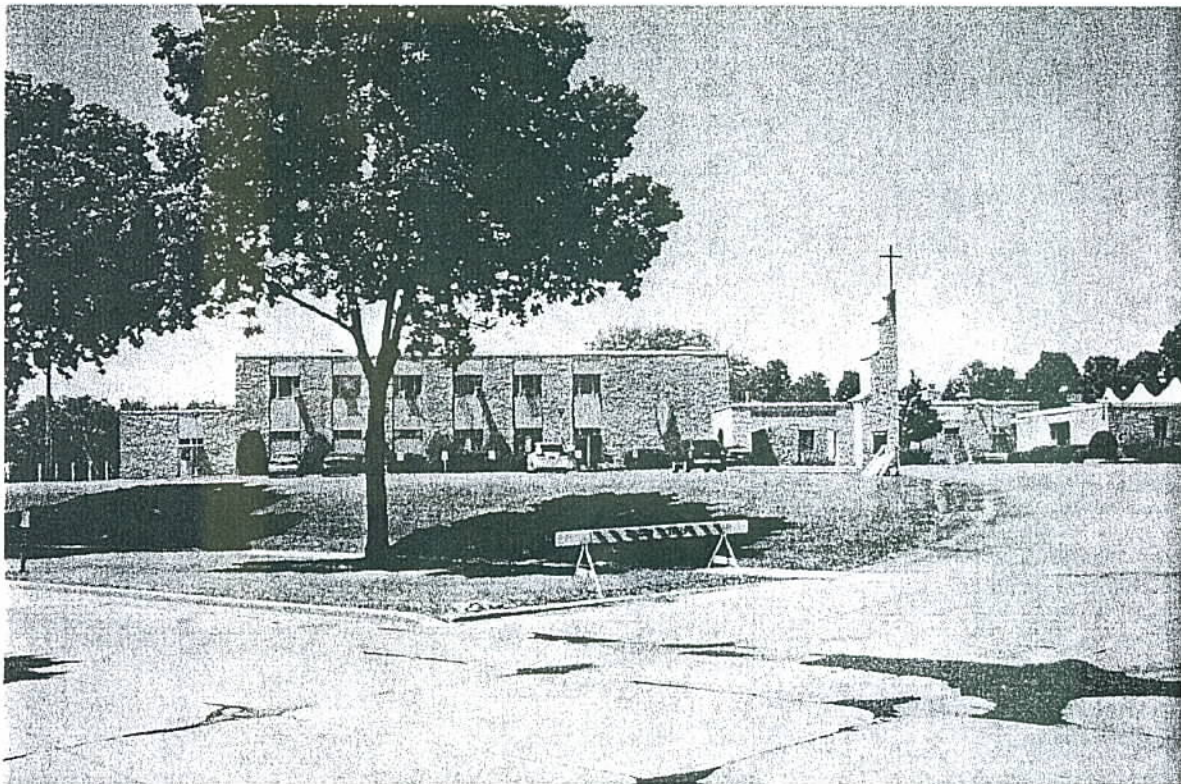
Comparable # 7: New Testament Church, 10201 W. Bradley Taxkey# 079-0181-000, 078-0032-000

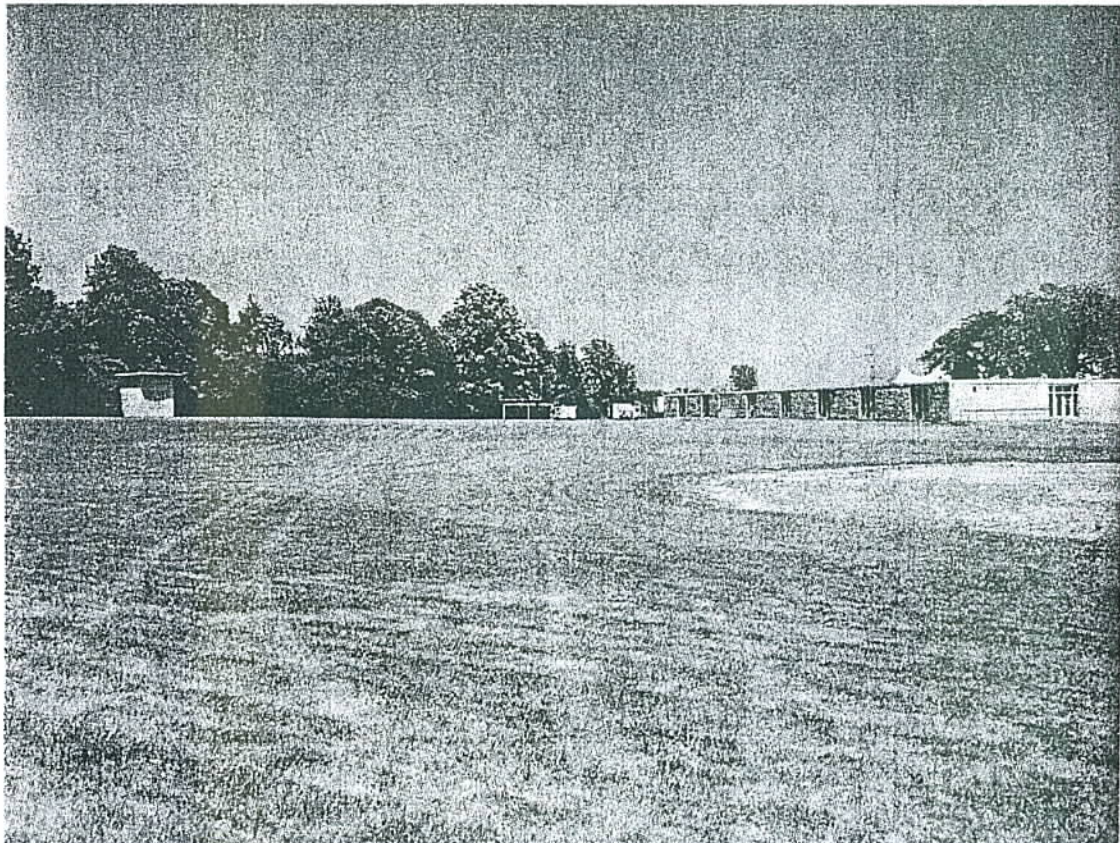
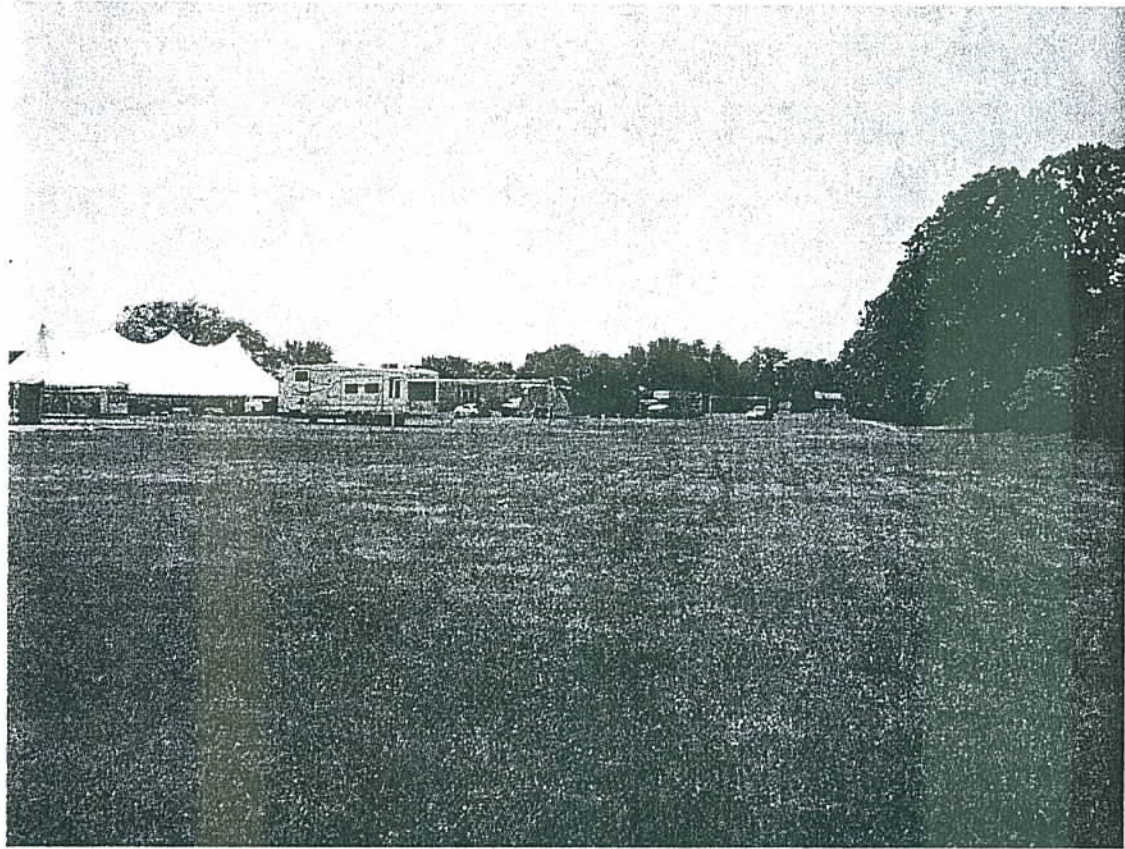
078-9989-100, 078-0031-000

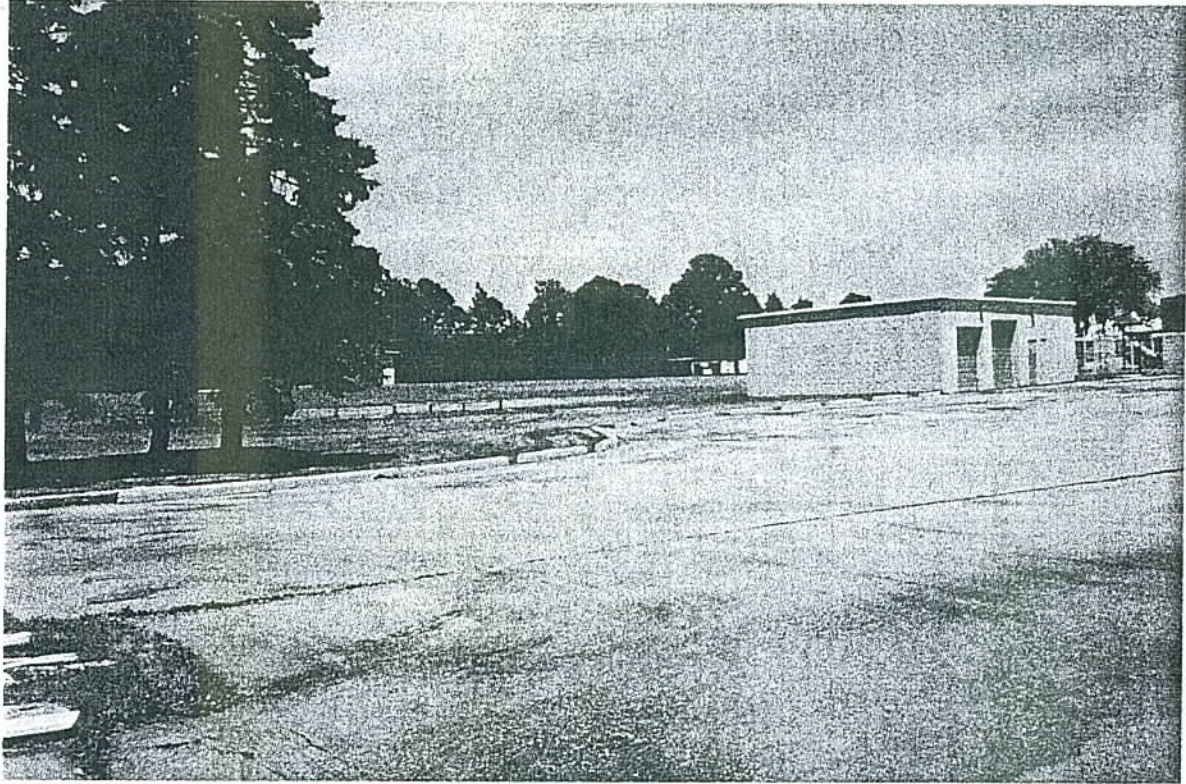




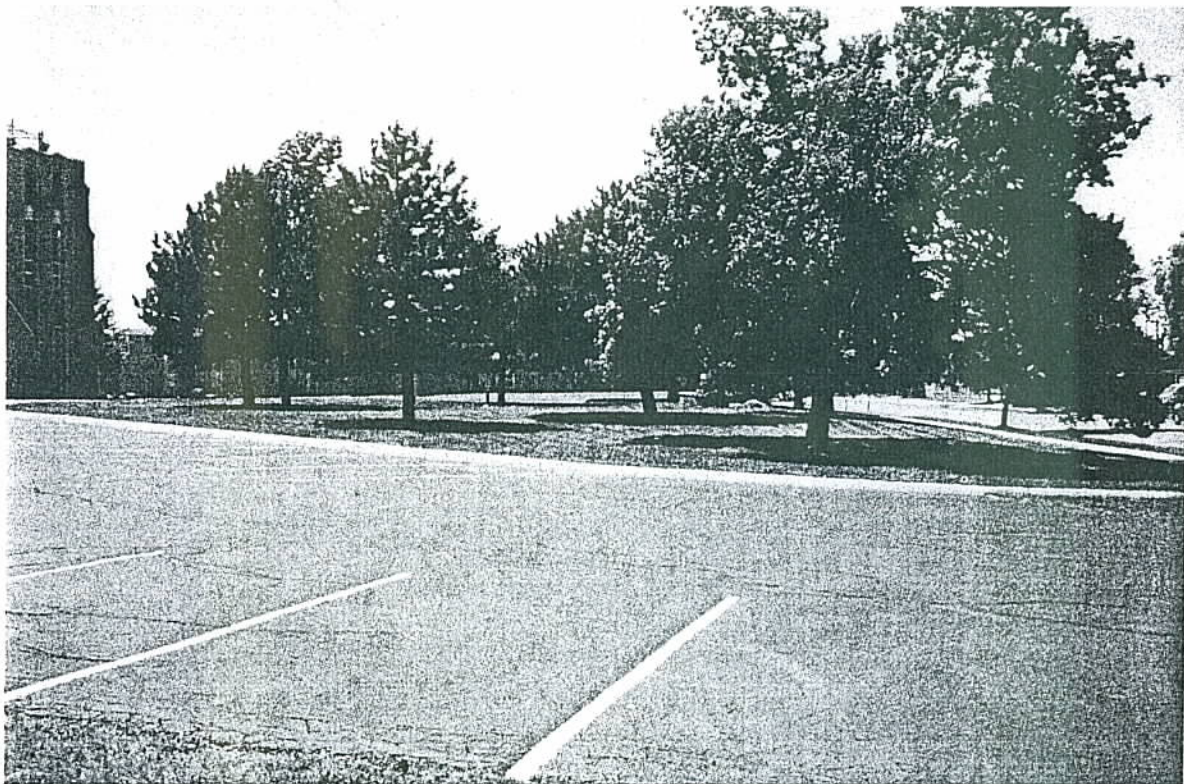
Comparable # 8: St. Bernadette Church, 8200 W. Denver Ave. Taxkey# 118-9998-113







Comparable # 9: St. Peter-Immanuel Lutheran, 7801 W. Acacia St. Taxkey# 142-9985-112



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