



The Nineteenth Century Charitable Association

— Learning, Giving, Sharing —

TO: Village of Oak Park Board of Trustees
FROM: The Nineteenth Century Charitable Association
DATE: May 26, 2026
RE: Requested information on Class-L Renewal Status for 178 Forest Ave. for the June 9 Board Meeting Agenda

Nineteenth Century Landmark Building: 178 Forest Avenue, PIN 16-07-121-034-0000

Renewal of the Class L (Landmark) Status is vital for the survival of the building and the NCCA, making it possible to maintain the physical structure of our landmark building and its 87% level of charitable use in the community.

- **Current Status:** The historic building at 178 Forest Avenue has recently been reverted to a class 7-91(a commercial office building). Cook County is offering a 10-year extension of its previous Class L (Landmarks) status, a status that Cook County recently made eligible for expiring non-profits via a renewal form rather than a full second application. The County knows that this helps many small historic landmark buildings like ours maintain their buildings for the benefit of their communities.

Note: From the time the building at 178 Forest Avenue was built, it was given nonprofit status, with a property tax exemption. Then, in 2009, the Illinois Revenue Department sent a \$90,000 tax bill with no warning and no explanation. Since that time, we have continued to appeal to get our nonprofit status on the building back. It is our belief that within the next ten-year period of this extension, we will achieve that objective.

- **The Goal:** The NCCA requests that the Village Board of Oak Park to support our organization by signing a Letter of Support for the extension of the historic Landmark Nineteenth Century's Class L status on our building at 178 Forest Avenue as you did ten years ago.
- **Financial Impact:** A Class L status reduces the building's property tax burden from 25% to 10% of its assessed valuation. For the property tax year 2024, we paid \$40,410.84 in property taxes on the building. Without our Class L designation, our property tax bill would have been \$100,231.76 for the 2024 property tax year. In the past 10 years with tax status as a Class L (Landmarks) building, the NCCA has paid \$348,101.53 in property tax payments for the building. If we were taxed as a 7-91 building, we would have paid over \$1,000,000 in real estate taxes in 10 years. If this remains, we will not be able to carry forward our mission or maintain the landmark building.

178 Forest Ave. Oak Park, IL 60301
708-386-2729

www.nineteenthcentury.org



The Nineteenth Century Charitable Association

— Learning, Giving, Sharing —

At risk: The following are in jeopardy without this Class-L Status:

- Sharing our landmark building. In the last year alone:
 - Hosting the over 254 discounted nonprofit events from over 45 different nonprofit organizations
 - Providing area nonprofits with \$206,115 in space usage grants with most discounts ranging between 60-100% off
 - Providing area nonprofits with over \$31,961 in discounts on catering and event costs
- Supporting the people that we serve with our programming. At risk is the care and maintenance of our 135-year-old organization that supports:
 - A vibrant group of 350 active members and over 1800 supporters
 - Annual scholarships for 16 OPRF students for \$2500 each
 - Community support and awareness for several area nonprofits
- Building survival. At risk is the ability to do the **capital projects** needed for the 100-year-old historic Landmark Building --like the ones from the last decade including:
 - Exterior tuckpointing and column work
 - Window maintenance
 - Roofing projects
 - Boiler and HVAC improvements
 - Ballroom restoration
 - Kitchen improvements
 - Fire detection system

NCCA Financial Information from the 990s:

YEAR	REVENUE	EXPENSE	TAXES with CLASS L
2022	\$621,864	\$499,861	\$42,687.38
2023	\$632,280	\$545,127	\$44,626.97
2024	\$587,677	\$702,227	\$40,410.84
2025	\$670,154	\$660,924	\$38,479.18

Thank you for your support on this vital issue.

For questions, please contact Jeanne Schultz Angel at 708-386-2729 or jangel@nineteenthcentury.org.