



The Nineteenth Century Charitable Association

— Learning, Giving, Sharing —

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Charitable Association
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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.

May 18, 2026

Village of Oak Park

Board of Trustees

123 Madison St.

Oak Park, IL 60302

The Letter of Support for the Nineteenth Century Class L (Landmark) status MUST be on agenda for the June 9th, 2026 meeting in order for us to apply for the renewal of that status by the deadline of JUNE 18, 2026.

Dear Board and Staff:

I am writing on behalf of the Historic Nineteenth Century building at 178 Forest Avenue and the Need for the Renewal of its Class L-Landmark tax status by Cook County, with a letter of support from the Village Board of Oak Park. The NCCA building at 178 Forest Ave., Property Tax Number 16-07-121-034-0000 has been currently taken back to a Class 7-91. (a commercial office building). Class L (Landmarks) Status: this is the status we had and want to renew "a property officially designated as a historic or cultural landmark (or a contributing building in an historic district)".

Designed by architect James L Fyfe, the historic Landmark Nineteenth Century building opened in 1928 as a community center for arts and humanities programming as well as a gathering place for both members and the greater Oak Park community to serve and affect change. We are a volunteer organization committed to learning, giving and sharing our Landmark building with the community. The programming held in this building is open to all and is fully supported by individual charitable donations of both time and money. This building is the only historic community building that functions without adding to the tax burden on the Oak Park community and that also pays state real-estate taxes. Other historic buildings, such as the Cheney Mansion and Mills House, not only receive the support of our village, but also pay no taxes to the state. Donations and fundraising support not only our community programming, but also the cost of maintaining this historic Landmark building



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and keeping it vibrant. This remains an ongoing concern for our ability to maintain our community programming.

Our 2nd Floor auditorium is one of the largest spaces available to host non-profit and for-profit events in the near western suburbs of Chicago. The first-floor performance space with a stage is designed for smaller events. Over 30,000 people come into our facility every year to participate in events held by our non-profit organization or by other non-profit organizations. In fact, 87% of the use of our building is for non-profit events. Keeping our building safe and functional costs money, especially as it will soon be one hundred years old. Paying property taxes significantly reduces our ability to keep our building safe and fully functioning. It would be difficult for our organization to provide these resources without maintaining our "Class L" property tax status.

The board of Cook County recognizes the dilemma facing many small non-profit organizations that own a building. The State of Illinois has added numerous such buildings to the tax lists, causing many of these organizations to go out of business. Cook County created the Class "L" Landmark tax status to help small historic Landmark buildings survive and thrive. The organizations, in their initial application, had to prove the high percent of charitable work they did in their building. They also had to prove the current work needed on their buildings not only to keep them safe, warm, and up-to-code, but also to maintain the integrity and beauty of their historic building. After the work was done, they had to prove the work was successfully done by filing a Post-Rehabilitation Form to report on the completion of that work. Once we receive the letter of support from the Village of Oak Park, it will be submitted along with the filing to Cook County by our attorney, William J Seitz.

Just recently the Cook County Board voted to allow non-profits with a Class L status that was expiring to be eligible for a 10-year extension of that status. They did not require a second application, but rather the filing of a renewal form. **This form requires a statement of support from the local government, in this case, the Village of Oak Park. Such a form was also required with the first application for the Class L (Landmark) tax status.**



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Following is a list of some of the upcoming major renovations we must do to keep our historic Landmark building open and to fulfill our mission. Here are the major projects that we face over the upcoming years to ensure that our building remains as a community resource:

- **Elevator:** An elevator was installed in our building in 1998, in response to the passing of the ADA-Americans with Disability Act of 1990, and after a major capital fund-raising campaign. That elevator's useful life will expire in the next few years and the estimated cost of repairing/replacing our elevator is \$250,000. In the 1990's, the organization was adamantly committed to having a building fully accessible on all four levels. This included not just an elevator, but also complete remodeling of the front entrance taking out the stairs and adding the circular driveway. It also included the addition of a gender-free, completely accessible rest room. The current organization is determined to continue this commitment. Again, we may be the only building of its' kind in Oak Park that has such full accessibility.
- **Roof:** We continue to replace sections of our 100-year-old roof. Three quarters of the roof has been replaced. The cost of replacing the remaining section is approximately \$150,000. We know that we must raise the money for this project.
- **Boiler:** In the mid 1980's, Bill Planek (owner of Oak Park Apartments) donated a boiler so we could continue to heat our building. That boiler is approaching 40 years of use. Most commercial boilers have a life of 40 to 60 years. While we continue to spend on the preventative maintenance of that boiler, it will need to be replaced, and we will need to set up reserve money for this project as well.

These are some of the major projects we face. We have a list of smaller projects as well. As anyone who owns an old home knows, the list is endless. Multiply that by both the size and the heavy use of our building.

Historically, the Nineteenth Charitable Organization has been property tax-exempt since the creation of property tax exemption in the State of Illinois. The organization lost that status in 2008 for reasons the State of Illinois never properly explained or litigated. We remain committed to returning our property to full property tax-exempt status.



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In the interim, having a Class L status reduces our property tax burden from 25% of our assessed valuation to 10% of our assessed valuation. This significantly lowers our property tax burden, which provides funds to support the ongoing maintenance and repair of our landmark building.

Keeping our Class L property class status helps us have the financial reserves to deal with the above issues. We believe that as a 501(c) (3) charitable organization, we deserve a complete property tax exemption so that we have the financial flexibility to keep our building in the best possible condition to serve our community. We continue to appeal to the Revenue Department of the State of Illinois for that Status.

Thank you for providing an official Statement of Support for our original Class L (Landmark) status. We continue to believe that we all benefit when you provide such a statement in support of the extension of that tax status to us now. We need to get this on the addenda of one of the next two Village Board meetings. We have been trying to get on the agenda since contacting the Village in March. We will lose the ability to appeal the 2025 taxes if we do on the Village Board meeting agenda for the vote on getting this letter of support by that last meeting on June 9.

Thank you,

Angela Skalla

President