

IN THE CIRCUIT COURT OF THE SECOND JUDICIAL CIRCUIT
FRANKLIN COUNTY, ILLINOIS

THREE ANGELS BROADCASTING
NETWORK, INC.,

Plaintiff,

and

THE DEPARTMENT OF REVENUE
OF THE STATE OF ILLINOIS,

Defendant,

and

THOMPSONVILLE COMMUNITY HIGH
SCHOOL DISTRICT NO. 112, and
THOMPSONVILLE SCHOOL DIST. NO. 62,

Intervenors,

and

FRANKLIN COUNTY BOARD OF
REVIEW,

Intervenor.

No. 04-MR-15

FILED

MAR 08 2005


FRANKLIN COUNTY
CIRCUIT CLERK

OPENING BRIF OF APPELLANT THREE ANGELS BROADCASTING
NETWORK, INC.

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The major amount of Three Angels programming originates from the above properties, most notably the studios and production center. It is there that the programming is filmed, edited, produced, and made ready for broadcast. TT 84-87. The President and Vice-President of Three Angels had a daily religious program filmed at the studios entitled *Three ABN Presents*. This program consists of scripture reading, prayer, devotional thoughts, and interviews with religious leaders and missionaries from around the world. RD par. 26; TT 85-86, 130.

Other ministry programs are filmed in the same studios, including Christian lifestyle programs that highlight Children's Bible programs, Bible reading sessions, health and nutrition segments, and cooking classes based on Bible-based vegetarian diet. RD par. 26-27; TT 86.

 None of the programming Three Angels creates is copyrighted, and viewers are encouraged to copy the programs to share as a witnessing tool with friends. TT 574.

C. Three Angels Promotion of Seventh-day Adventist Gospel Beliefs.

The Three Angels board has voted that all programming of Three Angels is to reflect the 27 fundamental beliefs of the Seventh-day Adventist Church. TT 598. The very name of the organization, "Three Angels," has a special meaning for Seventh-day Adventists. It is based on the three angels discussed in Revelation 14:6-12, that herald the "everlasting gospel" to "every nation, tribe, tongue and people." TT 47. The three angels' messages relate to unique and central doctrines of the Adventist church, such as the Sabbath, the final judgment, and the second coming of Jesus Christ. TT 48. This message also includes the need to take care of our bodies and health as directed by our Creator, Jesus Christ, as the body, mind and spirit are closely linked. TT 71-72.

any, received by Three Angels is entirely secondary and incidental to the mission of Three Angels in getting its religious message out.

Requested Relief

For these reasons, the decision of the hearing judge should be reversed, and this Court should grant Three Angels a tax exemption for the properties at issue in this case for the years 2000 and 2001.

Alternatively, this Court should correct the lower court's legal rulings regarding the legal standard of religious purposes, and should remand the case for the hearing judge to consider the testimony of Dr. Denis Fortin and Elder Ted Wilson in arriving at a conclusion regarding the religious nature and activities of Three Angels. If this approach is taken, this Court should also correct the factual mistakes made by the hearing judge concerning the make-up of the Three Angels board and the issue of personal inurement to Danny and Linda Shelton, which is supported by no evidence. Further, Three Angels should be given the opportunity to take the discovery it was seeking on the constitutional issues, including subpoenas and depositions of WTCT-TV, and to present that evidence before the hearing officer.

THREE ANGELS BROADCASTING NETWORK, INC.

BY: *D. Michael Riva*

DATE: 3-8-05

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