

**Ex. J**

ILLINOIS DEPARTMENT OF REVENUE  
BEFORE THE OFFICE OF ADMINISTRATIVE HEARINGS

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ADMINISTRATIVE HEARINGS  
SPRINGFIELD, ILLINOIS

THREE ANGELS BROADCASTING  
NETWORK, INC.,

Applicant

and

THE DEPARTMENT OF REVENUE  
OF THE STATE OF ILLINOIS,

Respondent

and

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

Intervenors

Docket No.: 01-28-1

Case No.: 01-PT-0027

**APPLICANT THREE ANGELS BROADCASTING NETWORK, INC.  
POST-TRIAL BRIEF**

**FACTUAL SUMMARY**

**Background**

In this action, Three Angels Broadcast Network, Inc., seeks exemption for the years 2000 and 2001 relating to those properties and facilities directly connected with the work of its religious broadcast ministries—its main studio, programming, recording, broadcast, call center, headquarter administrative facilities, and the land on which these buildings are sited. (For a full description of this land, see Trial Transcript (hereinafter, "TT") 26-27, Dept. Exh. 1 & 2.) Ironically, both the Federal Government and the State of Illinois has already recognized Three

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A significant amount of Three Angels programming actually originates directly from its headquarters facility. It has two main studios where a substantial amount of religious programming is filmed, as well as a master control facility where the programming is edited, produced, and made ready for broadcast. TT 84-87. Mr. and Mrs. Shelton have a daily religious program, called *Three ABN Presents*, which is filmed in the headquarters studio, in which they read scripture, pray, and interview religious leaders and workers from around the world. TT 85-86, 130. Other ministry programs are filmed in these same studios, along with Christian lifestyle programs, including children's Bible programs and vegetarian cooking classes. 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.

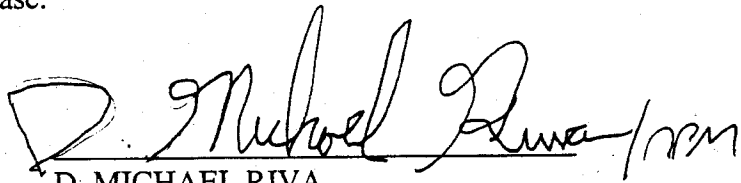
### **Three Angels' Message and Its Distribution**

All the programming created and/or aired over Three Angels is screened so that its content is consistent with and supportive of the 27 fundamental beliefs of the Seventh-day Adventist Church. TT 598. Further, Three Angels keeps a staff of four pastors at its headquarters to carry out this screening of programs, as well as to pray and counsel with viewers who call in on the ministry's prayer hotline. TT 531-533. These pastors also conduct religious services and worships at the headquarters facility, as well as at the local Adventists Church and school. TT 533-34. Daily worship services for each department occur at the headquarters, and once a week there is a group worship for all the employees at the entire facility. TT 534-35, 570.

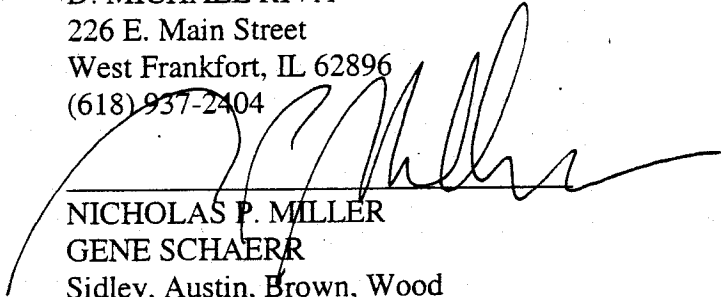
Along with its broadcasts, Three Angels also distributes its message via video and audio tapes, CDs, books and other types of literature. TT 117-118. At times these items are given away, at other times a nominal fee is charged to cover the costs of making, promoting, and distributing the items. TT 118. The activities of receiving the calls, processing the requests, and

and the Fourteenth Amendment. This Court should revisit its order excluding evidence as to Tri-State Christian TV, and should receive the offers of proof regarding that entities tax exemption into evidence in this case.

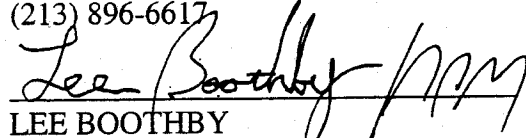
Dated: September 20, 2002



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