



City of Chicago  
Richard M. Daley, Mayor

Department of Law

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September 23, 2011

John J. George, Esq.  
Attorney at Law  
Two First National Plaza  
Suite 400  
20 South Clark Street  
Chicago, Illinois 60603

Re: [REDACTED] - Parking Tax

Dear Mr. George:

This Private Letter Ruling ("PLR") is issued pursuant to Section 5 of Uniform Revenue Procedures Ruling #3, in response to your letter dated September 12, 2011 (copy attached), concerning the Chicago Parking Lot and Garage Operations Ordinance, Chapter 4-236 of the Chicago Municipal Code ("Code") and its application to the plans of your client, [REDACTED] to provide parking for its employees in a parking garage located at [REDACTED] (the "Garage").

Based on your letter, it is our understanding that [REDACTED] will be leasing the Garage, with four hundred thirty-eight (438) parking spaces, from [REDACTED]. With the exception of not more than twenty-five (25) parking spaces in the Garage to be reserved for [REDACTED], [REDACTED] will operate and use the Garage in its entirety to provide parking solely for its employees and members of its hospital-based medical staff. No public parking will be permitted in the Garage.

Code Section 4-236-020(g) states that [REDACTED] shall be exempt from the collection of any tax from their employees as provided in this chapter." We believe that the intent of this provision is served by its application to the plans of your client, [REDACTED] described above, for the parking of its employees and hospital-based medical staff. The charges for the spaces used by [REDACTED], however, will not qualify for the exemption set forth in Code Section 4-236-020(g), which concerns only hospital employees.

This ruling concerns only the plans of [REDACTED], as described in your letter. It does not address the plans of any other medical institutions, as to which we would need additional information. The facts upon which this ruling is based are subject to review by the Department during the course of any audit, investigation, or hearing, and the conclusions drawn herein shall be binding only if the material facts as recited herein are correct and complete. This opinion will cease to be binding if there is a pertinent change in statutory law, case law, rules or the material facts recited herein, including any attachments.

Very truly yours,

  
Weston W. Hanscom  
Deputy Corporation Counsel

cc: Department of Revenue



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September 12, 2011

**VIA HAND DELIVERY**

Mr. Michael Luzzi  
Deputy Director, Tax Division  
City of Chicago Department of Revenue  
333 S. State St., Room 300  
Chicago, IL 60604

In re: [REDACTED] – Parking Tax

Dear Mr. Luzzi:

As you know, I represent [REDACTED]. In anticipation of [REDACTED] move to its new hospital, [REDACTED] will be leasing a parking garage with four hundred thirty-eight (438) parking spaces located at [REDACTED] (the "Garage") from [REDACTED]. With the exception of not more than twenty-five (25) parking spaces in the Garage to be reserved for [REDACTED], [REDACTED] will operate and use the Garage in its entirety to provide parking solely for its employees and members of its hospital-based medical staff. No public parking will be permitted in the garage. As per our discussion, I would respectfully request that you confirm that no City of Chicago parking tax will be applied to the parking fees assessed for these parking spaces to [REDACTED] employees and medical staff. Should you require any further information or have any questions whatsoever, please do not hesitate to contact me. I look forward to your response. Thank you.

Sincerely,



John J. George

JJG/kad