

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Daniel C. Steiner  
DOCKET NO.: 06-00012.001-R-1  
PARCEL NO.: 03-07-21-209-001

The parties of record before the Property Tax Appeal Board are Daniel C. Steiner, the appellant, and the Bond County Board of Review, by Bond County State's Attorney Chris Bauer.

The subject property consists of a 13.3-acre parcel upon which is situated a double-wide manufactured home that contains approximately 1,976 square feet of living area. Features of the subject include an 884 square foot garage, a 416 square foot breezeway that connects the home to the garage and a shed. The subject is located in Mulberry Grove, Mulberry Grove Township, Bond County.

The appellant appeared before the Property Tax Appeal Board claiming the subject dwelling, which is a double wide manufactured home, should not be classified and assessed as real estate, because the home is not resting in whole on a permanent foundation as required by Section 1-130 of the Property Tax Code (35 ILCS 200/1-130). The appellant did not contest the farmland or homesite assessments.

In support of this contention, the appellant submitted a copy of the vehicle title documenting the transfer of a mobile home that was purchased on April 27, 1998 by the appellant, along with photographs depicting the home's steel frame resting on stacks or piers of un-mortared concrete blocks with wood shims. He also submitted copies of numerous statutory citations, including the Mobile Home Local Services Tax Act. The appellant testified he was present when the home was delivered and installed. The appellant also testified the un-mortared concrete blocks are resting on long concrete strips or runners that extend the width of the home. He testified the strips are approximately 12 inches deep and are somewhat wider than the concrete blocks. The appellant also testified a wall of mortared concrete blocks

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Bond County Board of Review is warranted. The correct assessed valuation of the property is:

<u>PARCEL NO.</u>	<u>FARMLAND</u>	<u>LAND</u>	<u>IMPROVEMENTS</u>	<u>FARM BUILDINGS</u>	<u>TOTAL</u>
03-07-21-209-001	\$93	\$1,873	\$7,948	\$100	\$10,014

Subject only to the State multiplier as applicable.

surrounds the subject dwelling's perimeter, but that the dwelling is not bolted to or anchored in any way to this perimeter wall, and that the wall is not supported by a footing that extends below the frost depth of 27 inches. The appellant further testified a small gap exists between the home and the perimeter wall that is sealed with insulation.

During questioning by the board of review's representative, the appellant acknowledged he had neither submitted the photographs to, nor appeared before the board of review. The appellant also acknowledged the subject's garage and breezeway are constructed on concrete slabs and that there are about six steps down from the home to the level of the breezeway and garage.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$26,992 was disclosed. The board of review contends the subject dwelling should be classified and assessed as real estate, as indicated on the subject's property record card, which was submitted by the board. The board of review submitted copies of several decisions issued by the Property Tax Appeal Board regarding Jersey County appeals and also submitted a copy of the appellant's mortgage. In further support of the subject's assessment, the board of review submitted a brief letter from the board's chairman. The letter stated the appellant failed to appear before the board of review upon notice of a hearing appointment and did not call to reschedule a hearing. The board of review requested the subject's assessment be confirmed because the appellant did not follow the board's established procedures.

During the hearing, the board of review's chairman testified that the appellant submitted no evidence in support of his complaint to the board of review, other than a copy of the vehicle title. The board of review also argued the perimeter wall surrounding the dwelling is mortared concrete block and that the concrete strips or runners support the stacks of concrete blocks. When asked by the hearing officer whether the board of review could refute the appellant's testimony that the dwelling was not resting on, or anchored to the perimeter wall, but was supported entirely by the stacks of un-mortared blocks with shims, the board of review admitted they could not refute the testimony.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant argued that the subject dwelling is a mobile home and was improperly classified and assessed as real estate.

Section 1-130 of the Property Tax Code defines real property in part as:

The land itself, with all things contained therein, and also buildings, structures and improvements, and other permanent fixtures thereon, . . . and all rights and privileges belonging or pertaining thereto, except where otherwise specified by this Code. Included therein is any vehicle or similar portable structure used or so constructed as to permit its use as a dwelling place, if the structure is resting in whole on a permanent foundation . . . . (35 ILCS 200/1-130).

Additionally, Section 1 of the Mobile Home Local Services Tax Act defines a mobile home as:

a factory assembled structure designed for permanent habitation and so constructed as to permit its transport on wheels, temporarily or permanently attached to its frame, from the place of its construction to the location, or subsequent locations, and placement on a temporary foundation, at which it is intended to be a permanent habitation, and situated so as to permit the occupancy thereof as a dwelling place for one or more persons, provided that any such structure resting in whole on a permanent foundation, with wheels, tongue and hitch removed at the time of registration provided for in Section 4 of this Act, shall not be construed as a 'mobile home', but shall be assessed and taxed as real property as defined by Section 1-130 of the Property Tax Code. (35 ILCS 515/1).

Finally, Section 870.10 of the Manufactured Home Installation Code provides:

"Manufactured home" is synonymous with "mobile home" and means a structure that is factory-assembled, completely integrated structure designed for permanent habitation, with a permanent chassis and so constructed as to permit its transport, on wheels temporarily or permanently attached to its frame, from the place of its construction to the location, or subsequent locations, at which it is placed on a support system for use as permanent habitation, and designed and situated so as to permit its occupancy as a dwelling place for one or more persons; provided, that any such structure resting wholly on a permanent foundation, as defined in this Part, shall not be construed as a mobile home or manufactured home. The term

"manufactured home" includes manufactured homes constructed after June 30, 1976 in accordance with the federal National Manufactured Housing Construction and Safety Standards Act of 1974 and does not include an immobilized mobile home as defined in Section 2.10 of the Mobile Home Park Act. [430 ILCS 117/10] (77 Ill.Admin.Code 870.10).

The Property Tax Appeal board finds the Property Tax Code, the Mobile Home Local Services Tax Act and Manufactured Home Installation Code require that a factory assembled structure, vehicle or similar portable structure used or so constructed as to permit its use as a dwelling place, and constructed as to permit its transport on wheels, temporarily or permanently attached to its frame, at which it is intended to be a permanent habitation, to be resting in whole on a permanent foundation before it can be classified and assessed as real estate. Absent a permanent foundation a mobile home is subject to the privilege tax provided by the Mobile Home Local Services Tax Act. Lee County Board of Review v. Property Tax Appeal Board, 278 Ill.App.3d 711, 719 (2<sup>nd</sup> Dist. 1996); Berry v. Costello, 62 Ill.2d 342, 347 (1976). The Property Tax Code and the Mobile Home Local Services Tax Act identify the determining factor in classifying a mobile home as real estate as being the physical nature of the structure's foundation. Lee County Board of Review v. Property Tax Appeal Board, 278 Ill.App.3d at 724.

Neither the Property Tax Code nor the Mobile Home Local Services Tax Act defines "permanent foundation." However, the Board may look to other statutes that relate to the same subject matter to determine what constitutes a permanent foundation for assessment purposes. Lee County Board of Review v. Property Tax Appeal Board, 278 Ill.App.3d at 720; Christian County Board of Review v. Property Tax Appeal Board, 368 Ill.App.3d 792,800, 858 N.E.2d 909,917 (5<sup>th</sup> Dist 2006)

The Illinois Manufactured Housing and Mobile Home Safety Act contains a definition for a "permanent foundation." Section 2(1) of this act defines a "permanent foundation" as:

a closed perimeter formation consisting of materials such as concrete, mortared concrete block, or mortared brick extending into the ground below the frost line which shall include, but not necessarily be limited to cellars, basements, or crawl spaces, but does exclude the use of piers. (430 ILCS 115/2(1)).

The Manufactured Home Installation Code (77 Ill.Admin.Code 870) also contains a definition of "permanent foundation". Section 870.10 of this code defines a permanent foundation as:

"Permanent foundation" is a continuous perimeter foundation of material, such as mortared concrete block, mortared brick, or concrete, that extends into the ground below the established frost depth and to which the home is secured with foundation bolts at least one-half inch in diameter, spaced at intervals of no more than 6 feet and within one foot of the corners, and embedded at least 7 inches into concrete foundations or 15 inches into block foundations. [430 ILCS 117/10]. (77 Ill.Admin.Code 870.10).

The Manufactured Home Community Code (77 Ill.Admin.Code 860.150) addresses the issue of immobilization of a mobile home, which appears to be analogous to having a permanent foundation. A manufactured home is considered immobilized when the following conditions are met:

- a) The home shall be provided with individual utilities as defined in Section 2.8 of this Act.
- b) The wheels, tongue, and hitch shall be removed and the home shall be supported by a continuous perimeter foundation of material such as concrete, mortared concrete block, or mortared brick which extends below the established frost depth. The home shall be secured to the continuous perimeter foundation with  $\frac{1}{2}$  inch foundation bolts spaced every 6 feet and within one foot of the corners. The bolts shall be imbedded at least 7 inches into concrete foundations or 15 inches into block foundations. (77 Ill.Admin.Code 860.150).

Each of these provisions requires that a permanent foundation must be a continuous perimeter formation composed of concrete, mortared concrete block, mortared brick that extends below the frost depth that actually supports and anchors the mobile home with bolts, but does exclude the use of piers.

The Property Tax Appeal Board finds the appellant testified he was present during the delivery and installation of the subject manufactured dwelling. He further testified the subject is not resting on the mortared concrete block perimeter wall, that the home is not bolted to or anchored to the wall in any way and that an insulation-filled gap exists between the home and the wall. The appellant also testified the concrete strips or runners that support the perimeter wall and the piers of un-mortared blocks extend no more than about twelve inches into the ground, not down to the 27-inch frost depth. The Board finds the board of review

could not refute the appellant's testimony regarding the method used to support and anchor the subject dwelling.

The Board finds the facts in this appeal clearly show the subject dwelling at issue is a mobile home that is not resting in whole on a permanent foundation so as to be classified and assessed as real estate under the aforementioned provisions. The Board finds the evidence in this record indicates the subject dwelling is not resting on, supported by, or anchored to a continuous perimeter foundation. However, the Board finds the subject's garage, breezeway and shed are properly classified and assessed as real estate.

In conclusion, the Property Tax Appeal Board finds the dwelling located on the subject parcel should not be classified and assessed as real property. Therefore, the Board finds that the assessment of the subject property is incorrect and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.