

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Benjamin R. Ehret  
DOCKET NO.: 06-02826.001-R-1  
PARCEL NO.: 11-16-14-200-021-60

The parties of record before the Property Tax Appeal Board are Benjamin R. Ehret, the appellant; and the Washington County Board of Review.

The subject property consists of a 1,400 square foot mobile home that is approximately 15 years old. Features include central air conditioning and a fireplace. Other improvements include a carport and two wooden decks. The improvements are located on a one acre site in Oakdale, Oakdale Township, Washington County.

The appellant appeared before the Property Tax Appeal Board contesting the assessment on the mobile home. The appellant contends the mobile home should not be classified and assessed as real estate because the dwelling 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).

In support of this argument the appellant testified the subject mobile home is a Fleetwood model that is approximately 15 years old. He testified the mobile home is resting on stacked concrete blocks that in turn are resting on concrete piers or footings. The witness testified the concrete blocks are not mortared nor are they attached to the mobile home. The appellant explained that the home has metal tie-down straps that are placed around the frame to hold the home in place. The witness testified that vinyl skirting is around the base perimeter of the home. The skirting rests on the ground and provides no support for the home and does not anchor the home in place. The appellant also testified the subject has two wooden decks that are not attached to the home. The appellant submitted a photograph of the subject property depicting the home and the vinyl skirting.

The appellant testified that in March 2007 the subject property and an adjacent 8.7 acre parcel were purchased for a price of \$64,900. He indicated that the property was purchased out of foreclosure. The asking price for the property was \$65,000. He further indicated the property was listed with a real estate

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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 Washington County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 1,330  
IMPR.: \$ 1,194  
TOTAL: \$ 2,524

Subject only to the State multiplier as applicable.

company and the parties to the transaction were not related. The appellant further contends he has difficulty insuring the dwelling because of its status as a mobile home.

In conclusion the appellant argued the home is not resting on a permanent foundation so as to be classified as real estate for assessment purposes.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$12,777 was disclosed. The subject improvements had an assessment of \$11,447. The board of review submitted a copy of the subject's property record card wherein the home was listed as a Fleetwood mobile home that was placed on the parcel in August 1993. The March 2007 purchase price of \$64,900 was noted on the front of the subject's property record card. The board of review's witness testified that the mobile home was valued using the "Mobile Home Schedule" developed by the Department of Revenue. The board of review contends the property had been mortgaged as real estate and was foreclosed on in November 2006. It noted the property was purchased through a realtor and the home was listed as part of the real estate. It further noted the Residential Evaluation Report from the appellant's bank listed the home as part of the real property. The board of review's witness further testified that the two decks were valued as part of the real estate but the carport was not valued because of the nature of its portable construction.

Following the hearing, at the request of the Property Tax Appeal Board, the board of review provided a breakdown of the improvement assessment wherein the home had an assessment of \$10,253 and the decks had an assessment of \$1,194 resulting in a total improvement assessment of \$11,447.

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 contends that the mobile home on the subject property was improperly classified and assessed as real estate because of the nature of the homes foundation. The appellant argued the mobile home should not be classified and taxed as real estate but subject to the Mobile Home Local Services Tax Act.

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

[A]ny 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).

Both the Property Tax Code and the Mobile Home Local Services Tax Act require a mobile home 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 provide that 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." The Property Tax Appeal Board may, however, look to other statutes that relate to the same subject 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 (5<sup>th</sup> Dist. 2006).

The Illinois Manufactured Housing and Mobile Home Safety Act contains a definition of "permanent foundation". Section 2(1) of the Illinois Manufactured Housing and Mobile Home Safety 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 Quality Assurance Act in defining "Manufactured Home" provides a definition of a permanent foundation stating in part:

[T]hat any such structure resting wholly on a permanent foundation, which is a continuous perimeter foundation of material such as mortared concrete block, mortared brick, or concrete which 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, shall not be construed as a mobile home or manufactured home. . . . (430 ILCS 117/10).

The Mobile Home Park Act also speaks in terms of an "immobilized mobile home" which means:

[A] mobile home served by individual utilities, resting on a permanent perimeter foundation which extends below the established frost depth with the wheels, tongue and hitch removed and the home secured in compliance with the Mobile Home Tiedown Act. 210 ILCS 115/2.10.

The Manufactured Home Installation Code (77 Ill.Admin.Code 870) also contains a definition of "permanent foundation" which mirrors the language contained in Manufactured Home Quality Assurance Act as quoted above. Section 870.10 of the Illinois Manufactured Home Tiedown Code states in part that:

"Permanent Foundation" is a continuous perimeter foundation such as mortared concrete blocks, 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. (77 Ill.Admin.Code 870.10).

The Board finds that each of these statutory provisions requires that a permanent foundation must be a continuous perimeter foundation composed of concrete, mortared concrete block, or mortared brick that extends below the frost line. The home must be actually attached, supported and anchored by this type of continuous perimeter foundation to be considered a permanent foundation.

The Board finds under the facts of this appeal the mobile home is not resting in whole on a permanent foundation so as to be classified and assessed as real estate under the provisions of the Property Tax Code. The Board finds the subject mobile home is not resting on, supported by and anchored to a perimeter

foundation that extends below the frost depth. The evidence disclosed the subject has a vinyl perimeter skirting that that does not support or anchor the home. Stacked, non-mortared concrete blocks resting on concrete footings placed under the home actually support the mobile home. The mobile home was not attached to these concrete blocks but was held in place by its own weight and metal tie-down straps.

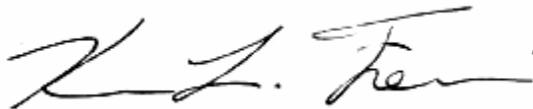
The board of review did not provide any testimony that disputed the description of the foundation of the home as provided by the appellant.

In conclusion the Property Tax Appeal Board finds the mobile home located on the subject property should not be classified and assessed as real property. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's improvement assessment is warranted in accordance with these findings.

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: October 31, 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.