FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Brian Dugan
DOCKET NO.: 06-02837.001-R-1
PARCEL NO.: 07-32-22-309-005

The parties of record before the Property Tax Appeal Board are Brian Dugan, the appellant, by attorney Robert W. McQuellon III of Peoria; and the Bond County Board of Review.

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:

LAND:	$2,650
IMPR.:	$1,980
TOTAL:	$4,630

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a double wide mobile home that contains 1,904 square feet of living area. Other improvements include a shed and a concrete mobile home pad.

The appellant submitted evidence before the Property Tax Appeal Board arguing the Bond County Board of review erred, as a matter of law, by classifying and assessing the subject dwelling as real property. The appellant contends the subject 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 order to be assessed as real estate.

The appellant's evidence also disclosed the subject property in this appeal was the subject matter before the Property Tax Appeal Board for the prior year under Docket No. 05-00295.001-R-1. In that appeal, the Property Tax Appeal Board reached a decision based upon the equity and weight of the evidence and testimony presented into the record. In the prior appeal, the Board found

the subject dwelling was incorrectly assessed as real estate based on the applicable State statutes, Illinois Administrative Code and controlling case law.

Based on this evidence, the appellant requested the Property Tax Appeal Board find the subject dwelling in this appeal is a mobile home that should not be classified and assessed as real estate.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its classification and assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. (86 Ill.Adm.Code §1910.40(a)).

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

The Property Tax Appeal Board finds from its review of this record that the legal issue presented on behalf of the appellant in this appeal is no different from that of the prior year. Furthermore, the Board finds the board of review did not submit any evidence in support of its classification and assessment of the subject property or refute the legal argument raised by the appellant as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. (86 Ill.Adm.Code §1910.40(a)). The Board hereby takes official notice of its prior year's decision regarding the subject property under Docket Number 05-00295.001-R-1 and judicial notice of the Appellate Court holdings in Lee County Board of Review v. Property Tax Appeal Board, 278 Ill.App.3d 711(2nd Dist 1996) and Christian County Board of Review v. Property Tax Appeal Board, Ill.App3d 792 (5th Dist. 2006) pertaining to the classification and assessment of a mobile home. (86 Ill.Adm.Code §1910.90(i)). Since no new evidence or legal propositions were presented to warrant a change from the previous year's decision, the Board finds that subject's classification and assessment as real estate is incorrect. Therefore, a reduction in the subject's improvement assessment 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: January 26, 2010

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.