



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Ronald & Dolores Roberts
DOCKET NO.: 07-02111.001-R-1
PARCEL NO.: 23-11-200-017-0040

The parties of record before the Property Tax Appeal Board are Ronald & Dolores Roberts, the appellants; and the Vermilion 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 Vermilion County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$6,439
IMPR.: \$0
TOTAL: \$6,439

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5.2-acre parcel upon which is situated an eleven year-old, manufactured dwelling that contains approximately 1,976 square foot of living area. The subject is also improved with a detached two-car garage. The subject is located in Danville, Danville Township, Vermilion County.

Through their attorney, the appellants submitted evidence to the Property Tax Appeal Board claiming the subject dwelling is a manufactured home that has improperly been classified and assessed as real estate by the board of review. The appellants also supplied photographs depicting concrete block piers with wood shims used for leveling the home and concrete block skirting around the home's perimeter. Several other photographs showed the exterior of the home. Based on this evidence the appellants requested the subject's manufactured home be re-classified as a mobile home subject to the Privilege Tax and not be treated as real property pursuant to the Property Tax Code. No information was supplied regarding the detached garage.

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. Therefore, the Vermilion County Board of Review was found to be in default on November 17, 2010, pursuant to Section 1910.69(a) of the Rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(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 Board requested and received from the board of review a copy of the subject's property record card in an attempt to discern any assessment for the subject's garage. The property record card did not appear to include an assessment for the garage. The Board finds the Vermilion County Board of Review erred in classifying and assessing the subject dwelling as real estate.¹

The appellants argued that the subject dwelling is a manufactured 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 (emphasis added). . . .** (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,

¹ In the absence of substantive data as to the correct assessment of the detached garage, the Board finds the improvement assessment of the subject property should be \$0.

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).

The appellants submitted evidence in support of their contention that the subject mobile home was not resting in whole on a permanent foundation. Based on this evidence the appellants contend the subject should not be classified and assessed as real estate but should instead be subject to the privilege tax provided by the Mobile Home Local Services Tax Act. The board of review submitted no evidence to challenge or refute the appellants' argument.

Based on this record, the Property Tax Appeal Board finds the dwelling located on the subject property is not resting in whole on a permanent foundation and 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 in the assessment is appropriate.

As noted above, the detached garage would be an assessable improvement on the subject property, but the record provides no evidence as to what portion of the improvement assessment related to the detached garage. Therefore, in the absence of substantive evidence as to the correct assessment of the detached garage, the Property Tax Appeal Board finds that the subject's improvement assessment should be entirely removed on this record.

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

K. L. Ferr

Frank A. Huff

Member

Member

Mario Morris

Shawn P. Lerbis

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: March 18, 2011

Allen Castrovillari

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.