



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

APPELLANT: Chad Hardy
DOCKET NO.: 08-01237.001-R-1
PARCEL NO.: 06-11-22-200-006

The parties of record before the Property Tax Appeal Board are Chad Hardy, the appellant, and the Macon 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 Macon County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$12,045
IMPR.: \$0
TOTAL: \$12,045

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 10-acre site improved with a double-wide mobile home with approximately 1,900 square feet of living area. The mobile was a Dutch Limited make that was manufactured in 1997. The dwelling has a fireplace and central air conditioning. The property is located in Decatur, Harristown Township, Macon County.

The appellant appeared before the Property Tax Appeal Board contending the mobile home should not be classified and assessed as real estate. In support of this argument the appellant testified he purchased the dwelling in 2006 from Clyde and Betty Guffey. The record contained a copy of a bill of sale disclosing a purchase price of \$19,750. Mr. Hardy testified a previous mobile home he owned located on the site had burned down in 2006 and the subject mobile home was purchased as a replacement dwelling. The subject dwelling was moved to the site in sections by Decatur Mobile Home Service at a cost of \$5,500. The appellant explained the subject dwelling's steel frame rests on stacked concrete block piers sitting on a concrete pad (paver) that is placed on top of the ground. Between the top of the stacked concrete blocks and the steel frame are pieces of wood. The appellant explained that the subject has a mortared concrete block "floating wall" that is under the perimeter of the mobile

home. This construction sits on a concrete footing that extends into the ground approximately one foot, not below the frost line. Mr. Hardy described this as a "floating wall" that was used instead of vinyl skirting. He testified this "floating wall" does not support the mobile home. The appellant testified the mobile home is not attached or anchored by the concrete block floating wall and that you can place your hand between the top of the floating wall and the bottom of the mobile home. The home is anchored to the ground with augers and straps. The appellant testified the "floating wall" was put in place after the mobile home was set up. He also explained that the perimeter blocks are not standard foundation blocks but are only 4 inches wide. He also testified the axles are still in place under the home.

The appellant provided photographs of the home and its foundation. Photographs A and B depict the appellant's hand placed between the top of the concrete block "floating wall" and the bottom of the mobile home. Photograph C depicts the gap between the top of the mortared concrete block "floating wall" and the bottom of the mobile home which is filled by insulation. Photograph D depicts the stacked blocks, axles and steel frame under the mobile home. Photographs E and F depict the axle under the dwelling. Photograph G depicts the stacked block and the wooden shim under the home and photograph H also depicts the space under the mobile home. Based on this evidence the appellant argued that he should only be assessed for the land and the mobile home should be subjected to the privilege tax provided by the Mobile Home Local Services Tax Act. (See 35 ILCS 515/1 et seq.)

The appellant also explained he had a single wide mobile home on the subject site in 2006 set up the same way except for vinyl skirting around the bottom of the home, which was the home that burned. The previous dwelling was a 1988 North River model manufactured in 1988 with 980 square feet of living area. This dwelling was not taxed as real estate but was receiving the mobile home tax. As rebuttal evidence the appellant submitted copies of the mobile tax bills for the prior home for tax years 2002 through 2006.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$27,279 was disclosed. The subject had a land assessment of \$12,045 and an improvement assessment of \$15,234. The board of review asserted the subject dwelling should be assessed as real estate because there were no special use permits and the county ordinances require the subject home to be placed on a permanent foundation.

The appellant argued in rebuttal that the zoning ordinance did require a special use permit. The appellant submitted a copy of the Macon County Zoning Ordinance as part of his rebuttal evidence.

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 the evidence in the record supports a reduction in the subject's assessment.

The issue before this Board is whether or not the mobile home should be classified and assessed as real estate. As of January 1, 2008, the assessment date at issue, real property was defined in section 1-130 of the Property Tax Code in part as:

The land itself, with all things contained therein, and also all buildings, structures and improvements, and other permanent fixtures thereon . . . 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 200/1-130.¹ The testimony provided by Mr. Hardy was that the steel frame under the subject dwelling rested on concrete block piers that were stacked on top of a concrete pad that rested on top of the ground. Between the top of the stacked blocks and the steel frame are wooden shims. The appellant explained that the mortared concrete block "floating wall" around the base of the mobile home perimeter did not support or anchor the dwelling. The appellant testified the "floating wall" was put in place after the mobile home was set up. The appellant explained the home is anchored to the ground with augers and straps. The appellant also provided copies of photographs depicting the foundation and showed how he could place his hand between the top of the mortared concrete block perimeter "floating wall" and the bottom of the home. The board of review presented no testimony disputing that provided by Mr. Hardy with respect to the home resting on piers. The Board finds Mr. Hardy's testimony demonstrated the subject dwelling is not supported by and anchored to the ground by a closed or continuous perimeter foundation of material such as mortared concrete block or poured concrete that extends below the established frost depth or intended to support and anchor the dwelling to withstand the specified design loads. As such, the Property Tax Appeal Board finds the subject dwelling is not resting in whole on a permanent foundation and should not be classified and assessed as real estate. (See Christian County Board of Review v. Property Tax Appeal Board, 368 Ill.App.3d 792, 306 Ill.Dec. 851, 858 N.E.2d 909 (5th Dist. 2006)).

The board of review argued only that the zoning ordinance required the home to be on a permanent foundation, which the taxpayer disputed. However, the board of review made no direct citation to any specific provision of the zoning ordinance that was violated nor did it show that the subject's foundation in

¹ Public Act 96-1477 changed the definition of real property effective January 1, 2011.

fact violated the zoning ordinance. Additionally, the jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of real property that is the subject matter of the appeal. (35 ILCS 200/16-180). The Property Tax Appeal Board has no authority to make a determination as to whether or not the use of real property is in violation of zoning ordinances. In this appeal the evidence clearly demonstrated the subject dwelling was not resting in whole on a permanent foundation so as to be classified and assessed as real estate in accordance with the relevant provisions of the Property Tax Code regardless of whether or not this use violated provisions of the county's zoning ordinance.

Based on this record the Board finds the subject mobile home should not be classified and assessed as real estate and that a reduction in the assessment is justified.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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 19, 2012

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.