



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

APPELLANT: Kay Ritter  
DOCKET NO.: 08-01249.001-R-1  
PARCEL NO.: 08-12-107-001-0040

The parties of record before the Property Tax Appeal Board are Kay Ritter, the appellant; 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:** \$2,158  
**IMPR:** \$2,500  
**TOTAL:** \$4,658

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is a parcel of approximately 16,900 square feet that is improved with a manufactured dwelling that contains 1,850 square feet of living area. The parcel also includes a detached two-car garage. The subject is located in Rossville, Ross Township, Vermilion County.

The appellant contends the subject dwelling was improperly classified and assessed as real estate. In support of this argument, the appellant submitted photographs depicting piers of concrete blocks with shims supporting the frame of the subject dwelling, a bill of sale for the home and other supporting data that demonstrates the subject is not resting in whole on a permanent foundation so as to warrant its assessment as real estate. The appellant contends the subject dwelling is a mobile home and should be subject to the privilege tax only. Based on this evidence the appellant requested the subject's assessment be reduced to reflect the subject dwelling's classification and assessment as a mobile home.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 Board further finds the evidence in the record supports a reduction in the subject's assessment. The Board finds the Vermilion County Board of Review erred in classifying and assessing the subject dwelling as real estate. However, the Board finds the detached garage on the subject parcel is and should continue to be classified and assessed as real estate.

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board.

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

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.

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Chairman

*K. L. Ferr*

*Frank A. Huff*

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Member

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Member

*Mario M. Louie*

*Shawn P. Loras*

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Member

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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: August 19, 2011

*Allen Castrovillari*

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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.