



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

APPELLANT: Kenneth & Cathy Mumford
DOCKET NO.: 08-04551.001-R-1
PARCEL NO.: 23-18-401-065-0040

The parties of record before the Property Tax Appeal Board are Kenneth & Cathy Mumford, 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: \$1,925
IMPR.: \$2,703
TOTAL: \$4,628

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a manufactured home measuring twenty-eight by sixty-four feet containing approximately 1,771 square feet square feet of living area. The home was manufactured in 1998. Features include central air conditioning and a fireplace. The parcel is also improved with a detached one-car garage. The property is located in Tilton, Danville Township, Vermilion County.

The appellants in this appeal submitted documentation contending that the classification of the subject property was erroneous and has been erroneous for the prior 7 years. It is noted, however, that the Property Tax Appeal Board's jurisdiction is limited to determining the assessment year on appeal only¹; if the

¹ A dissatisfied taxpayer invokes the jurisdiction of the Property Tax Appeal Board by filing a petition for real property appeal with the Board. (86 Ill.Admin.Code, §1910.30). The petition must be filed within 30 days of the postmark date or personal service date of written notice of the decision of the board of review (35 ILCS 200/16-160).

appellants believed the assessment was erroneous in prior years, the appellants should have pursued their appeal rights in each of those years in accordance with the Property Tax Code. (35 ILCS 200/16-160) The Board has no retroactive and/or multiple-year jurisdiction.

In this matter, appellants completed the appeal form noting the basis as a contention of law. In the attached arguments, appellants contend the manufactured home has been improperly treated as real estate for assessment purposes and that a disability exemption has also been improperly denied to the appellants.²

As to the classification issue, the appellants submitted two exterior photographs of the home and a copy of the Assessment Complaint filed with the Vermilion County Board of Review for 2007. In that complaint, the appellants wrote:

Our home is a "manufactured home." It is a trailer/double-wide. It is "pillar-set," steel framed, strapped down, wheel axles visible, tounge [sic]-"hitch"- ALL - 100% visible! Brass labels "affixed" to each ½ of our home - verify outside that this is a "manufactured home." Concrete "skirting" was put around home to make home look better for the neighborhood.

Home is not resting on concrete "block skirting" and is not "affixed" to it in any way! Home is not real estate.

Appellants also supplied seven photographs depicting the concrete block pillars, steel framing, axle mounts, wood shims used for leveling, and tie-down straps. Moreover, one of the photographs depicted the ½" gap between the bottom of the home and the top of the concrete block skirting. Several other photographs showed interior and exterior tags identifying the home as a manufactured home with date of manufacture and other pertinent information such as model number and serial number. Based on this evidence the appellants requested the subject's manufactured home be re-classified as 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 of the subject property after being granted a requested extension of time to do so.

² It appears that appellants may be referring to the Disabled Persons' Homestead Exemption (35 ILCS 200/15-168). The Property Tax Appeal Board is without jurisdiction to determine exemptions.

On June 3, 2010 the appellants moved for the Vermilion County Board of Review to be held in default for failing to provide responsive evidence to this appeal. Moreover, with that filing, the appellants included a 2010 Assessment Change Notification document indicating the "Reason for Assessment Value Change: Changed to Privilege Tax" and finding the improvement assessment was reduced to \$2,703, presumably to reflect the detached garage on the property.

Thereafter on June 16, 2010 the Vermilion County Board of Review was found to be in default 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 assessment is warranted. The Board finds the Vermilion County Board of Review erred in classifying and assessing the subject dwelling home as real estate.³

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

³ The documentation included in the request for default submitted by the appellants indicates that at this time the board of review appears to agree that the subject manufactured home should not be assessed as real property.

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).**

The Property Tax Appeal Board finds both the Property Tax Code and the Mobile Home Local Services Tax Act require that a factory assembled structure, vehicle or similar portable structure used or so constructed as to permit its use as a dwelling place, and constructed as to permit its transport on wheels, temporarily or permanently attached to its frame, at which it is intended to be a permanent habitation, 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 (2nd Dist. 1996); Berry v. Costello, 62 Ill. 2d 342, 347 (1976). The Property Tax Code and the Mobile Home Local Services Tax Act identify 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." However, the Board may look to other statutes that relate to the same subject matter 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. The Property Tax Appeal Board's interpretation and definition of a permanent foundation was upheld by the appellant court. Lee County Board of Review v. Property Tax Appeal Board, 278 Ill. App. 3d 711 (2nd Dist. 1996). Furthermore, the Property Tax Appeal Board's definition and use of a permanent foundation was affirmed. Christian County Board of Review v. Property Tax Appeal Board, 368 Ill. App. 3d 792, 858 N.E.2d 909 (5th Dist 2006)

The Illinois Manufactured Housing and Mobile Home Safety Act contains a definition for a "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 Illinois Manufactured Home Tiedown Code (77 Ill.Admin.Code §870) also contains a definition of "permanent foundation". Section 870.20 of the Illinois Manufactured Home Tiedown Code states in part that:

In addition to the definitions contained in the Illinois Mobile Home Tiedown Act [210 ILCS 120] the following definitions apply:

Permanent Foundation. A continuous perimeter formation intended to support and anchor the unit to withstand the specified design loads. It shall consist of materials such as concrete, mortared concrete blocks or mortared brick, steel, or treated lumber extending into the ground below the frost depth which shall include basements or crawl spaces. (77 Ill.Admin.Code §870.20).

The Manufactured Home Community Code addresses the issue of immobilization of a mobile home, which appears to be analogous to having a permanent foundation. A manufactured home is considered immobilized when a home is connected to public utilities (77 Ill.Admin.Code §860.150(a)) and:

The wheels, tongue, and hitch shall be removed and the home shall be supported by a continuous perimeter foundation of material such as concrete, mortared concrete blocks or mortared brick which extends below the established frost depth. The home shall be secured to the continuous perimeter foundation with ½ inch foundation bolts spaced every 6 feet and within one foot of the corners. The bolts shall be imbedded at least 7 inches into concrete foundations or 15 inches into block foundations. (77 Ill.Admin.Code §860.150(b)).

Each of these provisions require that a permanent foundation must be a continuous perimeter formation composed of concrete, mortared concrete block, mortared brick and the like that extends below the frost line that actually supports and anchors the mobile home.

The Board finds the undisputed facts under this appeal clearly show the subject dwelling at issue 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 dwelling is not resting on, supported by, or anchored to a continuous perimeter foundation. The evidence disclosed the dwelling has a concrete block perimeter formation or "curtain wall" for aesthetics and to protect the undercarriage from the elements.

The Property Tax Appeal Board finds the evidence in this appeal clearly provide that the subject's perimeter concrete wall or "curtain wall" does not anchor or support the mobile home. The

undisputed photographic evidence clearly shows there is space between the top of the perimeter formation and the bottom of the home. The evidence further disclosed that the dwelling is resting on stacked, non-mortared concrete blocks. These stacked concrete blocks are not attached to the dwelling or the steel frame. There are wooden shims placed between the top of the concrete blocks and the dwelling's steel frame for leveling purposes. The home is held in place by its own weight and anchored to the ground with straps.

In conclusion 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 in accordance with the 2010 assessment change removing the assessment on the manufactured home and retaining the assessment on the detached garage.

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

Mark 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: December 23, 2010

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.