



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

APPELLANT: Greg & Becky Miller  
DOCKET NO.: 08-04568.001-R-1  
PARCEL NO.: 22-17-101-038-0040

The parties of record before the Property Tax Appeal Board are Greg & Becky Miller, the appellants, by attorney William L. Townsley, of Kesler, Garman, Brougher, & Townsley, P. in Danville; 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:** \$2,485  
**IMPR:** \$4,366  
**TOTAL:** \$6,851

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3.2-acre parcel improved with a 10 year-old, manufactured dwelling that contains 1,813 square feet of living area. The subject has central air conditioning, a fireplace and an 888 square foot garage. The subject is located in Oakwood, Oakwood Township, Vermilion County.

Through their attorney, the appellants submitted evidence to the Property Tax Appeal Board claiming the subject dwelling had been improperly classified and assessed as real property. The appellants contend the subject is a manufactured home resting on concrete block piers with wood shims and is anchored to the ground with tie-down straps, but is not resting in whole on a permanent foundation, as a gap exists between a perimeter wall of concrete blocks and the manufactured dwelling. The appellants submitted photographs of the piers with shims and the perimeter wall which depict a human hand in the gap between the wall and the bottom of the dwelling.

In their brief, the appellants cited numerous relevant statutes regarding the proper classification and assessment of manufactured and "mobile homes". Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$0.

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.

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.

The Property Tax Appeal Board finds the dwelling located on the subject parcel should not be classified and assessed as real property. However, the Board finds the 888 square foot garage on the subject parcel described in the appellants' petition should be classified and assessed as real property. The Board requested information regarding the garage assessment from the Vermilion County Chief County Assessment Office (CCAO) pursuant to Section 1910.67(h)(1)(D) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.67(h)(1)(D) The requested information was supplied by the CCAO on November 3, 2011. Based on this information, the Board finds the subject garage had an assessed value of \$4,366 as of January 1, 2008.

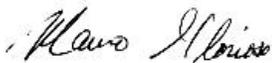
In summary, the Board finds the subject dwelling should not be classified and assessed as real estate, but the subject garage is and should be so classified and assessed. A reduction in the subject's improvement assessment to reflect the Board's finding regarding the subject dwelling is appropriate.

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



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Member



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Member



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Member



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Acting 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, 2011



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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.