



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

APPELLANT: Thomas Foutch
DOCKET NO.: 08-06562.001-R-1
PARCEL NO.: 22-30-100-002-0011

The parties of record before the Property Tax Appeal Board are Thomas Foutch, 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:

F/Land:	\$182
Homesite:	\$1,593
Residence:	\$0
Outbuildings:	\$0
TOTAL:	\$1,775

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a manufactured home. The home was manufactured in 1994. The property is located in Oakwood, Oakwood Township, Vermilion County.

The appellant in this appeal submitted documentation contending that the classification of the subject property was erroneous. Appellant supplied nine color photographs depicting, among other things, concrete block pillars, steel framing, wood shims used for leveling, a tie-down strap and a manufactured home data plate. Based on this evidence the appellant 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.

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

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 that the assessment of the subject property 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.

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: April 22, 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.