



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

APPELLANT: James Esslinger
DOCKET NO.: 09-00166.001-R-1
PARCEL NO.: 09-02-34-216-017

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

LAND: \$2,702
IMPR: \$5,565
TOTAL: \$8,267

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1,380 square foot single family dwelling and a 720 square foot detached garage. Other features include 200 square feet of deck area and a 234 square foot open frame porch. The subject property has a site with approximately 9,169 square feet of land area and is located in Tuscola, Tuscola Township, Douglas County.

The appellant appeared before the Property Tax Appeal Board contending the subject dwelling is a mobile home, not on a permanent foundation, and should not be classified and assessed as real estate. In support of this argument the appellant submitted a copy of the Certificate of Title of a Vehicle disclosing the subject dwelling is in part an 870 square foot mobile home manufactured by Windsor in 1969. Mr. Esslinger testified, in reviewing the schematic diagram of the dwelling on the subject's property record card, the 336 square foot area marked as addition #1 was part of the original mobile home. He agreed that the original mobile home measured 12 feet by 55 feet and had the 336 square foot addition. The subject dwelling also had a 384 square foot addition added in 1997.

Mr. Esslinger testified the mobile home and the addition are not on a permanent foundation. The mobile home and the addition are sitting on stacked non-mortared concrete blocks under the frame of the home. The appellant testified the mobile home has the axles and tires attached to the dwelling. The appellant provided photographs depicting the manner in which the mobile home is supported by the stacked concrete blocks under the I-beams of the home. One of the photographs depicts the axle and tire under the home. The appellant testified at the perimeter base of the mobile home there is metal skirting on one side and two inch thick Styrofoam skirting on the back side to maintain the temperature during the winter.

The appellant further indicated that an addition was constructed in the 1997. The addition included 384 square feet of living area and a roof over the original mobile home. The roof is supported by four inch by four inch wooden posts. The appellant testified the four by four wooden posts go into the ground but he did not know how deep. The appellant also explained that the 18 foot by 27 foot area, that was also constructed in 1997, is a front porch, which is also covered by the roof. He also explained that there is decking that goes from the back door to the garage. The appellant also testified that siding was placed around the entire home as depicted on the photographs submitted by the board of review. The appellant thought the mobile home could be moved out leaving the roof in place.

The appellant testified he did not set the dwelling up but purchased the home in January 2006 for a price of \$61,000. He testified he was not related to the sellers, the property was listed through a realtor and the parties were not under any duress or compulsion to complete the transaction. The appellant submitted a copy of the closing statement to document the sales price.

Based on this evidence the appellant was of the opinion the subject property should be considered a mobile home and not taxed as real estate due to its foundation.

Under cross-examination the appellant agreed that he purchased the subject property in 2006 for a price of \$61,000. At the time of purchase the property had the home, deck, addition, siding and roof in place.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling \$15,551 was disclosed. The subject property had a land assessment of \$2,702 and an improvement assessment of \$12,849.

Laurena L. Cain, Douglas County Chief County Assessment Officer, was called as a witness on behalf of the board of review. Ms. Cain testified that it was the position of the board of review that the subject dwelling should be classified and assessed as real estate. Ms. Cain testified that it was the policy of Douglas County assessment officials to assess a mobile home or

manufactured as real estate if it was on a permanent foundation or if an addition was put on. She indicated that due to the addition being place on the property the home was picked up as real estate back in 1998.

Ms. Cain testified that she had no dispute and was in general agreement with the testimony provided by the appellant describing the manner in which the home was set up.

Ms. Cain explained that the improvements on the property had the following values prior to being reduced by the board of review:

Garage	\$8,274
Home	\$30,014
1 st Addition	\$7,179
2 nd Addition	\$9,616 ¹

The witness indicated the total value was \$64,250, which would include the decks and open frame porch. Ms. Cain also testified this did not include the yard extras. Ms. Cain acknowledged that the board of review subsequently reduced the subject's improvement assessment from \$24,021 to \$12,849. What would have been reduced would have been what the appellant asserted was the mobile home; the garage and the remaining improvements would have remained the same. Using this data the home and the two additions were valued at \$30,273 resulting in an assessment of approximately \$10,091 or \$7.31 per square foot of living area and the garage would have an assessment of \$2,758 resulting in the revised improvement assessment of \$12,849.

Ms. Cain also cited section 1(b) of the Mobile Home Local Services Tax Act that provides in part that:

Mobile homes and manufactured homes that are classified, assessed, and taxed as real property on the effective date of this amendatory Act of the 96th General Assembly must continue to be classified, assessed, and taxed as real property.

35 ILCS 515/1(b).² Based on this record, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant clarified that the so called first addition was part of the original mobile home.

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

¹ These were the numbers reflected on the copy of the subject's property record card submitted by the appellant and filed stamped received by the Property Tax Appeal Board on January 29, 2010.

² Section 1(b) of the Mobile Home Local Services Tax Act was added to the Act by Public Act 96-1477 with an effective date of January 1, 2011.

finds that a reduction in the assessment of the subject property is supported by the evidence in the record.

The issue before this Board is whether or the subject dwelling is a mobile home that should be classified and assessed as real estate. As of January 1, 2009, 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. . . .** (Emphasis added.)

35 ILCS 200/1-130.³ The appellant submitted a copy of the Certificate of Title of a Vehicle demonstrating a portion of the dwelling was a mobile home manufactured in 1969. The appellant provided testimony that portions of the subject dwelling containing approximately 996 square feet of living area was a mobile home sitting on non-mortared stacked concrete blocks under the steel I-beam frame of the mobile home. The appellant also provided photographs demonstrating portions of the subject dwelling were resting on concrete blocks stacked on the ground. The photographs depict that between the top of the stacked blocks and the steel frame are wooden shims. The appellant also testified that around the perimeter base of the home was metal or Styrofoam skirting and provided a photograph that depicted the skirting. The appellant also testified the axles and wheels are attached to the home and provided a photograph depicting a tire and an axle under the home. The testimony provided by the appellant further disclosed, however, that in 1997 an addition was constructed that incorporated the existing mobile home. The addition contained 384 square feet of living area, a 234 square foot open frame porch and a roof that covered the new addition, open frame porch and the mobile home.

The board of review did not dispute any of the testimony provided by the appellant but contends the dwelling was assessed as real estate due to the addition. Although Ms. Cain made reference to section 1(b) of the Mobile Home Local Services Tax Act, (35 ILCS 515/1(b)) the Board finds this section was added by Public Act 96-1477 with an effective date of January 1, 2011. The Board finds section 1(b) of the Mobile Home Local Services Tax Act was not applicable as of the January 1, 2009 assessment date at issue. Therefore, the Board gives this aspect of the board of review argument no weight.

The Board finds Mr. Esslinger's testimony demonstrated that portions of the subject dwelling composed of the original mobile

³ Public Act 96-1477 changed the definition of real property effective January 1, 2011.

home with 996 square feet of living area 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 that the original mobile home 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)). However, the Board finds that the 384 square foot addition constructed in 1997, the open frame porch constructed in 1997, the decking and garage are real estate subject to assessment and real estate taxation. The Board finds that that portion of the subject dwelling classified as a mobile home is subject to the privilege tax provided by the Mobile Home Local Services Tax Act. (35 ILCS 515/1 et seq.)

Based on this record the Board finds a reduction in the subject's 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mark Morris

Member

JR

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: March 22, 2013

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.