



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

APPELLANT: Rhonda Mulvany
DOCKET NO.: 09-00785.001-R-1
PARCEL NO.: 15-04-101-120

The parties of record before the Property Tax Appeal Board are Rhonda Mulvany, the appellant, and the Marion County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Marion County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$23,270
IMPR.: \$19,700
TOTAL: \$42,970

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of approximately 40,946 square feet of land area is located on Lake Centralia with approximately 75 feet of lake frontage in Raccoon Township, Marion County. Located on the parcel is a double-wide mobile home of thirty-two feet by sixty feet sitting on a permanent foundation consisting of a partially finished basement of approximately 1,920 square feet of building area. There is also an attached garage of 1,230 square feet of building area, a 140 square foot utility shed and a 162 square foot boat dock along with a porch and patio.

The appellant's appeal before the Property Tax Appeal Board challenges both the land and improvement assessments of the subject property. In support of the challenge to the improvement assessment, the appellant presented evidence of recent construction concerning the basement and garage. In addition, the appellant submitted pages identifying a parcel number, lot size in acreage and square feet, a "sale price" and a price per square foot presumably to challenge the estimated market value of the subject land based on its assessment.

The properties listed range in size from 10,019 to 150,282 square feet of land area with sale prices ranging from \$7,000 to \$173,970 or from \$0.17 to \$6.24 per square foot of land area. The appellant contends that the median price per square foot is \$0.99 of land area.

The subject property has a land assessment of \$23,270 which reflects a market value of approximately \$69,810 or \$1.70 per square foot of land area. The appellant also reports the subject parcel was purchased in 1996 for \$20,000 and reflects a market value of approximately \$0.49 per square foot of land area. The purchase was over ten years prior to the assessment date at issue in this appeal of January 1, 2009.

The appellant appealed the improvement assessment placed on the basement and garage by submitted documentation establishing a building cost in 2009 of \$37,571.36 which purportedly includes an unknown amount purportedly added for the owner acting as the general contractor and completing some of the labor on the garage.¹ Among the appellant's submissions was a sheet noting: Basement \$23,712.96; Garage lumber \$6,021.26; Labor - skilled and non-skilled \$4,854.44; and Garage door \$2,982.60 with a reported total of \$37,571.36. The improvement assessment of the subject property of \$19,700 reflects a market value of approximately \$59,100.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to approximately \$13,538 which would reflect a market value of \$40,614 or \$0.99 per square foot of land area and a reduction in the subject's improvement assessment to \$12,524 which would reflect a market value of \$37,572.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject of \$42,970. In support of the subject's current assessment, a letter from Patty Brough, Marion County Supervisor of Assessments, was submitted wherein she outlined corrections to the appellant's comparable data and outlined both market value and equity data presented by the board of review to support the subject's land and improvement assessments.

As to the appellant's sale data, of the 31 properties submitted by the appellant, the board of review contends that twelve sales were sufficiently recent, vacant parcels and/or "valid" arm's-length transactions. These twelve sales of parcels ranging in size from 10,019 to 137,649 square feet of land area occurred between February 2006 and September 2009 for prices ranging from

¹ Contrary to the directions in Section VI of the Residential Appeal petition, the appellant did not submit a contractor's affidavit or statement, but rather submitted numerous individual invoices. The appellant also did not submit any evidence supporting the value of the owner's service as general contractor and/or value of the owner's labor on the garage.

\$25,000 to \$125,000 or from \$0.60 to \$6.24 per square foot of land area.

In support of the subject's estimated market value, the board of review submitted an analysis of thirteen comparable sales located on Lake Centralia with lake access. The parcels range in size from 10,019 to 137,650 square feet of land area. The properties sold between February 2006 and September 2009 for prices ranging from \$25,000 to \$125,000 or from \$0.06 to \$6.24 per square foot of land area. The board of review contends that the most recent sales range from \$0.69 to \$6.24 per square foot and seven of the thirteen sales are the most recent ones with a median level of \$1.76 per square foot. The subject's land assessment reflects a value of approximately \$1.65 per square foot. The board of review contends that the low per-square-foot sale prices of its comparables #1 and #2 are reflective of their limited lake access.

The board of review also presented assessment equity data on ten suggested land comparables "from different areas of Lake Centralia." The Property Tax Appeal Board finds submission of assessment equity data in response to the appellant's overvaluation arguments is not responsive and this equity data will not be further addressed in this decision.

As to the appellant's construction data for the basement and garage, the board of review noted the appellant's receipts total \$37,571.36, but none of the receipts reflect basement finish. The computer assisted mass appraisal program used in Marion County indicates a frame garage has a value of \$15.95 per square foot for a new structure 800 square feet or larger. The appellant's garage has been adjusted to \$15.35 per square foot "due to age" according to the board of review.

Despite the fact that the subject property has a permanent basement foundation, there is no indication in the record that the mobile home is being assessed as real estate.² The copy of the property record card for the subject parcel indicates the mobile home is subject to the Privilege Tax for tax year 2009.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

² Both the Property Tax Code and the Mobile Home Local Services Tax Act require a mobile home 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 provide that 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.

In rebuttal, the appellant contends that for 2009 the basement was "semi-finished" with a bedroom with concrete floor and a "semi-finished" bath, both of which were "still in construction process."

Appellant contends that board of review sale #6 is a parcel the appellant purchased and has pending on another appeal before the Property Tax Appeal Board. The Board, however, takes notice of pending Docket No. 09-00788 regarding parcel number 15-04-101-126. The board of review presented sales data concerning parcel number 15-04-101-125.

Next the appellant disputes the similarities of the board of review's sales evidence when parcels are significantly larger than the subject or have 125 feet or more of lake frontage. The appellant also stated, "[e]ight of the lots were purchased for cash and therefore no appraisal was completed." The appellant also asserts that five of the sales were purchased by adjacent land owners. The appellant contends that only comparable parcel sale presented by the board of review was its #2.

The appellant also contends that the correct size of the subject's basement is 1,800 square feet, but has provided no documentary evidence to support that assertion. The appellant also asserts that the subject mobile home should not be assessed as real estate "as if there was a frame home attached." The record indicates, however, the home was not assessed as real estate for tax year 2009.

Also as part of the rebuttal, the appellant submitted a copy of a land only appraisal of the subject parcel with an estimated market value of the parcel of \$51,658 as of May 15, 2011.

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 the appeal. The Board further finds a reduction in the subject's assessment is not warranted.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the appraisal submitted by appellant in conjunction with her rebuttal argument in addition to the fact that the appraisal has an opinion of value of May 2011, which is long after the assessment date at issue of January 1, 2009.

Given that the subject has a partially finished basement, the Board finds the implication under the facts of this appeal are that the subject dwelling is 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. However, neither party addressed this issue.

For purposes of this appeal, the appellant contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contended that the subject parcel was overvalued and presented numerous properties with very limited data of parcel size and sale price, but did not provide data as to when the sale occurred. The Board finds the best and more complete evidence of the sales presented by the appellant were highlighted by the board of review with twelve sales that occurred more proximate in time to the assessment date and were sales of vacant parcels.

Giving due consideration to parcel size, the Property Tax Appeal Board has given most weight to appellant's sales #11, #15, and #23 through #27. These properties sold between June 2006 and August 2009 for prices ranging from \$0.69 to \$2.64 per square foot of land area. The board of review repeated most of these sales as its evidence. The subject's land assessment reflects a market value of approximately \$69,810 or \$1.70 per square foot of land area which falls within the range of these most similar comparable sales on a per-square-foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

The appellant also argued the value of the improvements, namely the basement and garage, were excessive in light of the costs incurred to build these two structures. The appellant provided minimal and incomplete evidence that the costs incurred to construct the basement and garage totaled approximately \$37,570, rounded. While the appellant acted as the general contractor and performed some labor on the garage, there was no data to support the value for these services as part of the submission as required on the appeal petition. There also was no data to address the value of the other improvements on the premises such as the shed, boat dock, porch and/or patio.

The subject's improvement assessment of \$19,700 reflects a value of approximately \$59,100 for the partially finished basement, garage, shed, boat dock, porch and patio. On this record, the Property Tax Appeal Board finds the minimal and incomplete

construction cost data presented by the appellant for only the basement and garage is insufficient to warrant a reduction in the subject's improvement assessment which encompasses many more improvements than just these two structures. Based on this record, the Board finds a reduction to the subject's improvement assessment is not warranted.

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.

Donald R. Cuit

Chairman

[Signature]

Member

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Member

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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.