



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

APPELLANT: Thomas Foutch
DOCKET NO.: 09-06136.001-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: \$156
LAND: \$1,638
IMPR.: \$0
TOTAL: \$1,794

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a parcel improved with a manufactured home. The property is located in Fairmont, Vermilion County.

The appellant challenged the assessment of the subject property on the basis that the manufactured home should not be classified and assessed as real estate. The record disclosed the property in this appeal was the subject matter of an appeal before the Property Tax Appeal Board for the prior tax year (2008) under Docket No. 08-06562.001-R-1. In that appeal, the Property Tax Appeal Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal finding the dwelling should not be classified and assessed as real estate and reduced the assessment to \$1,775. In this appeal the appellant submitted a copy of the prior year's decision issued by the Property Tax Appeal Board and requested the subject's assessment be reduced.

The board of review submitted correspondence and a copy of a certificate of error for the 2009 tax year demonstrating the subject's assessment had been reduced to \$1,794 based on the Property Tax Appeal Board decision issued in 08-06562.001-R-1. The certificate of error indicated the subject property had a farmland assessment of \$156 and an equalized land assessment of \$1,638.

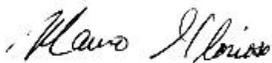
After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board finds from its analysis of the record that the argument in this appeal is no different from that of the prior tax year. Based on this limited record the Board again finds the manufactured home located on the subject property should not be classified and assessed as real property. The Board finds that a reduction in the subject's assessment to reflect the certificate of error 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



Member



Member

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



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.