



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

APPELLANT: Warren & Coleen Strieker
DOCKET NO.: 10-00032.001-F-1
PARCEL NO.: 12-11-16-200-015

The parties of record before the Property Tax Appeal Board are Warren & Coleen Strieker, the appellants; and the Clinton 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 Clinton County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$675
Homesite:	\$1,390
Residence:	\$9,400
Outbuildings:	\$0
TOTAL:	\$11,465

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 30.90 acre tract of land improved with a 736 square foot frame structure with an attached 253 square foot porch. The structure was built in 2006.

The appellants contend that the frame structure and attached porch are a non permanent, non fixed structure and should not be classified and assessed as real estate. In a letter to the Appeal Board the appellants asked that the structure "fall into the mobile home type tax structure".

In support of this argument the appellants noted that the structure was a "workboat" that was neither attached to a footing or foundation. They noted that due to the structure being in a flood plain it was not on a foundation but set upon pontoons filled with foam and a 40 foot long beam sitting on top of the ground. The porch was sitting on stone pillars sitting on top of the ground with shims. The appellants stated in the letter there were no footings. Since the appellants considered the structure a house boat and not a permanent structure they also contested the assessment of a "homesite" and requested the subject's

assessment be returned to a total farmland assessment without a value for a homesite. The appellants indicated that the workboat was used as a workshop in conjunction with the tree farm operation. The structure provided not only storage for tools and a water pump but also served as a shelter for farm workers while working the tree farm. The appellants also noted that the solar panels and generators attached to the workboat assisted with the farm work.

In support of these arguments, the appellants submitted several photographs showing the structure under construction. Also submitted was an Illinois Department of Natural Resources (DNR) application for boat registration submitted by the appellants. In a letter to the Appeal Board the appellants noted that DNR returned their application and registration fee noting that non-powered watercraft owned and operated on water completely impounded on land belonging to the owner of the watercraft was exempt from the requirement of registration and title.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$11,465 was disclosed. The board submitted an aerial photograph of the subject property showing a clubhouse homesite of .84 acres and the remaining acreage charged as other farmland and waste land.

The board of review submitted a series of photographs of the subject structure. The board indicated the photographs showed the structure resting wholly on the pontoons and beams that are resting on concrete runners. The pontoons have a welded piece of metal which is bolted to the concrete runner. Other photographs showed the structure was built using trusses and support posts. Several photographs were submitted showing sewer lines from the structure attached to an underground holding tank. Utility lines are shown running from the structure to a propane tank and generator.

The board of review also submitted a memorandum from an Illinois Conservation Police officer indicating that in his opinion the subject was not a boat or houseboat. The officer stated that the structure could not float due to the enormous weight of the building and that there was no flotation apparatus under the attached front porch to facilitate it to float. The officer also offered his opinion that the attached porch, sewer and utility lines and the fact that the structure could not float indicated it could not be classified as a boat but was indeed a permanent structure.

As a result of its analysis, the board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellants argued the subject property was incorrectly classified and assessed as real property and indicated the structure should be

taxed under a mobile home type tax structure. The Board finds the evidence in the record does not support this claim.

Illinois' system of taxing real property is founded on the Property Tax Code. 35 ILCS 200/1-1 et seq.) The Mobile Home Local Services Tax Act sets up the "privilege tax" for mobile homes as a replacement for real property taxes for mobile homes not considered real estate. To be eligible for taxation under the Mobile Home Local Services Tax Act a structure must meet the definition of a mobile home as outlined under the act. Section 1 of the Mobile Home Local Services Tax Act defines a mobile home as:

[a] **factory assembled structure designed for permanent habitation and so constructed as to permit it transport on wheels, temporarily or permanently attached to its frame, from place of its construction to the location, or subsequent locations, and placement on a temporary foundation, at which it is intended to be a permanent habitation, and situated so as to permit the occupancy thereof as a dwelling place for one or more persons,** provided that any such structure resting in whole on a permanent foundation, with wheels, tongue and hitch removed at the time of registration provided for in section 4 of this act, shall not be construed as a 'mobile home' but shall be assessed and taxed as real property as defined by Section 1-130 of the property Tax Code. [Emphasis added.] (35 ILCS 515/1).

Section 1-130 of the Property tax Code defines "real property" in pertinent part as:

The land itself, with all things contained therein, and also all buildings, structures and improvements, and other permanent fixtures thereon. . . all rights and privileges belonging or pertaining thereto, except where otherwise specified by this Code. 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. . . . (35 ILCS 200/1-130).

It is clear from a review of the Mobile Home Local Services Tax Act that the "privilege tax" applies to only manufactured or mobile homes used solely for residential purposes. The photographs submitted by appellants show that the subject structure was a site stick built structure and not a factory assembled structure transported to the site on wheels. It is also clear from the appellants own description that the structure was built as workshop for use in tree farm operation and was not

intended to be permanent habitation or dwelling as defined in the Mobile Home Local Services Tax Act.

Therefore, the Property Tax Appeal Board finds that the subject improvements do not meet the legal requirements or qualifications for consideration or treatment under the Mobile Home Local Services Tax Act and must be classified, assessed and taxed as real property under the Property Tax Code.

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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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 19, 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.