



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

APPELLANT: Ronnie Brown  
DOCKET NO.: 10-01236.001-R-1  
PARCEL NO.: 21-23-06-437-001

The parties of record before the Property Tax Appeal Board are Ronnie Brown, the appellant; and the Fulton 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 **Fulton** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$1,070  
**IMPR.:** \$20,809  
**TOTAL:** \$21,879

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a manufactured home containing 1,768 square feet of living area.<sup>1</sup> The home was manufactured in 1998. Features of the home include a full unfinished basement, central air conditioning and a 672 square foot two-car garage attached by a 49 square foot breezeway. The home is situated on approximately 13,770 square feet of land area. The subject is located in Pleasant Township, Fulton County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming the subject's mobile home is incorrectly assessed as real estate, and overvaluation of the subject property. The appellant's appeal form was marked as an assessment equity complaint; however, no comparable assessment information was submitted. The Board will therefore treat this appeal as a

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<sup>1</sup> The appellant's appraiser reports the subject dwelling contains 1,904 square feet of living area, but offers no sketch or other evidence as to how he arrived at this number. The board of review submitted the subject's property record card, which included a sketch of the subject dwelling disclosing a size of 1,768 square feet of living area.

contention of law and overvaluation complaint. No further analysis regarding assessment uniformity will be addressed.

In support of the contention of law argument, the appellant submitted a one-page letter arguing the mobile home should not be classified and assessed as real estate, but rather as a mobile home and should have a Privilege Tax as allowed under the Mobile Home Local Services Tax Act (35 ILCS 515/1).

In support of the overvaluation argument, the appellant submitted an appraisal of the subject property prepared by Gary Hamm, a state licensed appraiser. The appraiser was present at the hearing. The intended use of the appraisal report was for a mortgage finance transaction. The appraisal report conveys an estimated market value for the subject property of \$65,000 as of September 7, 2010, using the sales comparison and the cost approaches to value.

Under the cost approach, the appraiser utilized the Marshall & Swift Cost Manual and arrived at an estimate of value for the subject property of \$64,964.

Under the sales comparison approach to value, the appraiser utilized three comparable sales located from 4.21 to 12.39 miles from the subject property. The comparables have lot sizes ranging from 2 to 6 acres of land area. The comparables consist of one-story dwellings, 1 is a conventional frame dwelling and 2 are manufactured homes. The dwellings contain from 1,050 to 1,456 square feet of living area. The frame dwelling is 80 years old and the manufactured homes are 2 and 4 years old. The frame dwelling has a partial unfinished basement and the manufactured homes were reported to be situated on crawl-space foundations. The comparables have central air conditioning and one comparable has a pole building. No information regarding the number of fireplaces was supplied by the appraiser. The sales occurred in March and August 2010 for prices of \$65,000 and \$67,000 or from \$44.64 to \$63.81 per square foot of living area including land.

The appraiser adjusted the comparables for differences when compared to the subject for site size, room count and garage/carport. The adjusted sale prices ranged from \$63,500 to \$66,000. Based on the adjusted sale prices, the appraiser concluded the subject had an estimated market value under the sales comparison approach of \$65,000.

The appellant, Ronnie Brown, testified that the mobile home has a full basement foundation on which it rests.

The appellant's witness, Mac Shoopman, testified that the law has changed since the appellant filed his appeal and the legislature removed the language regarding whether the mobile home rests wholly or in part on a permanent foundation.

The appellant's appraiser, Gary Hamm, testified that he used two sales from Schuyler County due to the lack of comparable sales in Fulton County.

Based on this evidence, the appellant requested the subject's land assessment be reduced to \$500 and the subject's improvement assessment be reduced to \$1,333. The total requested assessment of \$1,833 reflects an estimated market value of \$5,446 using Fulton County's 2010 three-year average median level of assessments of 33.66%.

Under cross-examination, when asked why there were no adjustments for the dissimilar foundations of the comparables, Hamm testified that he only makes adjustments to comparables when he has supportive market data.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$29,270 was disclosed. The subject's assessment reflects an estimated market value of \$86,958 or \$49.18 per square foot of living area including land using Fulton County's 2010 three-year average median level of assessments of 33.66%.

In support of the subject's current assessment, a letter from Richard O. Regnier, Supervisor of Assessments of Fulton County was submitted wherein he reported that Fulton County values manufactured homes on a basement foundation as real estate. In support of this interpretation of law, Regnier cited to the definition of a mobile home found in the Mobile Home Local Services Tax Act and the definition of real property found in Section 1-130 of the Illinois Property Tax Code.

In addition, Regnier submitted the subject's real estate warranty deed, property record card and a cost ladder of the subject's improvements from 1999.

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 warranted.

As an initial matter, the appellant's appraiser reported the subject dwelling contains 1,904 square feet of living area, but offered no sketch or other evidence as to how he arrived at this number. The board of review submitted the subject's property record card, which included a sketch of the subject dwelling disclosing a size of 26'x68' or 1,768 square feet of living area. Therefore the Board finds the subject dwelling contains 1,768 square feet of living area.

The appellant argued that the mobile home on the subject property was improperly classified and assessed as real estate. The appellant argued the mobile home should not be taxed as real estate but should be subject to the Mobile Home Local Services Tax Act ("privilege tax").

Section 1-130 of the Property Tax Code defines real property in part as:

The land itself, with all things contained therein, and also buildings, structures and improvements, and other permanent fixtures thereon, ... and 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.** . . . [Emphasis added.] (35 ILCS 200/1-130).

Additionally, 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 its transport on wheels, temporarily or permanently attached to its frame, from the 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).

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(2<sup>nd</sup> 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.

The Board finds under the facts of this appeal 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. The appellant testified that the mobile home has an unfinished basement and the appellant's appraisal included color exterior photographs clearly depicting a permanent

concrete foundation that composes the supporting base of the mobile home. Based on this evidence and the existence of an unfinished basement beneath the mobile home, the Board finds the subject dwelling is anchored to a perimeter foundation that extends below the frost depth.

The appellant also argued the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, Ill.App.3d 1038 (3<sup>rd</sup> Dist.2002). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.50(c)). The Board finds the appellant did meet this burden.

The appellant submitted an appraisal report estimating the subject property had a fair market value of \$65,000 as of September 7, 2010. The board of review submitted a cost ladder of the subject's improvements from 1999. The Board finds the best evidence of market value for the subject is the appellant's appraisal conveying an estimated market value for the subject property of \$65,000 as of September 7, 2010. Since fair market value has been established, the three-year average median level of assessment for Fulton County of 33.66% shall apply.

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

*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: September 20, 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.