



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

APPELLANT: Jesse Warner
DOCKET NO.: 10-04899.001-F-1
PARCEL NO.: 13-09-019-034

The parties of record before the Property Tax Appeal Board are Jesse Warner, the appellant; and the Effingham 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 Effingham County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$20
Homesite:	\$1,640
Residence:	\$0
Outbuildings:	\$0
TOTAL:	\$1,660

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6.9-acre parcel that is improved with a doublewide mobile home that contains 1,279 square feet of living area. The factory assembled dwelling was constructed in 2002. The subject is located in Union Township, Effingham County.

The appellant submitted evidence to the Property Tax Appeal Board claiming the subject dwelling was erroneously classified and assessed as real property. The appellant did not contest the subject's homesite or farmland assessments. In support of this argument, the appellant submitted photographs and a legal brief. The appellant also submitted a certificate of title from the Illinois Secretary of State that depicts the subject as a 2002 Fleetwood mobile home that was purchased in November 2009. The appellant's legal brief disclosed that the subject dwelling was placed on a temporary pier foundation comprised of concrete blocks with wood shims for leveling purposes. The dwelling is

affixed to the earth with screw anchors and steel tie down straps. The appellant also submitted photographs that depict the piers, anchors and tie down straps. An exterior concrete block "curtain wall" was constructed to a point just below the dwelling's siding, but the dwelling is not supported and does not rest on the wall formation. Based on this evidence, the appellant argued the subject dwelling should not be classified as real estate, but should be assessed as a mobile home subject to the Mobile Home Privilege Tax.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Therefore, the Effingham County Board of Review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)).

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 Board further finds the Effingham County Board of Review erred in classifying and assessing the subject dwelling as real estate. Thus, the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted the only evidence in this record regarding the proper classification and assessment of the subject dwelling. The Board finds the subject dwelling is a mobile home and is not subject to ad valorem taxation as real estate.

In conclusion the Property Tax Appeal Board finds the dwelling located on the subject parcel should not be classified and assessed as real property. Therefore, the Board finds that the assessment of the subject property is incorrect and a reduction is 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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: June 21, 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.