



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

APPELLANT: Rhonda Mulvany
DOCKET NO.: 11-00079.001-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: \$18,190
IMPR.: \$23,210
TOTAL: \$41,400

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 1,800 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 only the improvement assessment of the subject property; no dispute was raised concerning the land assessment. In support of the challenge to the improvement assessment for the attached garage, wood deck (dock), open masonry porch, concrete pad (walk) and open frame porch (deck), the appellant

presented as evidence a letter and documentation of recent construction costs.

The appellant contends that the 6-year-old dock was built with scrap lumber but carries an assessment of \$1,530 or a market value of approximately \$4,590. The appellant asserted that "new construction cost for this simple dock would be \$600." The appellant also disputed the assessor's contention of five plumbing fixtures in the basement when there are three plumbing fixtures.

The appellant submitted documentation and reported in Section VI of the Residential Appeal petition a building cost in March 2010 of \$52,131 which purportedly includes an unknown amount added for the owner acting as the general contractor to complete work on the garage, deck and dock. Included in the submission were approximately 43-pages of invoices/receipts with no specific itemization.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$18,500 which would reflect a market value of approximately \$55,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject of \$41,400. The subject's improvement assessment of \$23,210 does not include any valuation for the double-wide mobile home, but for all other structures which would reflect a market value of approximately \$69,630.

In support of the subject's current assessment, a two-page letter from Patty Brough, Marion County Supervisor of Assessments, was submitted wherein she outlined a response to the appellant's data along with both market value and equity data to support the subject's improvement assessment.

As to the plumbing fixture data, the board of review contended that the information on the property record card is simply for reference as to the mobile home and "do not add value to the calculation of the assessment." As to the determination of the subject's improvement assessment, the letter outlines that a computer assisted mass appraisal system, Proval, is used with Marshall & Swift [cost] schedules. Based upon this system, the subject's improvements calculate to an assessment of \$23,680 with application of the 2011 equalization factor of .98, the result became \$23,210, which does not include a bathroom in the

basement which was erroneously not included by the assessing officials.

In support of the subject's estimated market value, the board of review submitted an analysis of four comparable sales located on Lake Centralia with double wide mobile homes. While the subject is superior to the comparables by having a basement and a larger than typical garage, the board of review opines that the subject property should sell for "well over \$185,000." The sales data presents four mobile homes ranging in size from 1,134 to 2,052 square feet of living area and ranging in age from 4 to 38 years old. The comparables also have either a garage or pole building ranging in size from 572 to 960 square feet of building area. These comparables sold between November 2011 and November 2012 for prices ranging from \$121,000 to \$185,000.

Brough argued in light of cited case law, that in instances where a mobile home is resting in whole on a permanent foundation, as is the subject mobile home, the double wide mobile home should be classified and assessed as real estate under the provisions of the Property Tax Code. See 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). Thus, in light of corrections to the subject's property record card to calculate the applicable real estate assessment for the mobile home which is on a permanent foundation, the board of review requested an increase in the subject's improvement assessment to \$38,580.

In rebuttal, the appellant presented a three-page letter along with an appraisal of the subject lot reflecting a market value of \$51,658 as of May 15, 2011. As part of the letter, the appellant contends that the residential appeal concerned the "value placed upon the land and improvements we own, excluding the mobile home." Furthermore, as to the contention that the appellant failed to provide evidence of the value of the appellant's services as general contractor, the appellant concedes this oversight and "documentation is being submitted herewith." A document attached to the submission reflects 40 hours of general contracting at \$25.00 and 150 hours of unskilled labor at \$10.00 resulting in a total for both calculations of \$2,500.

As to the request to now assess the mobile home as real estate, the appellant contends that provisions of the Property Tax Code provide that mobile homes outside of mobile home parks shall not be classified, assessed, and taxed as real property "until the

home is sold, transferred, or relocated to a different parcel of land" (35 ILCS 515/1 et seq.) Since the effective date of the statutory provision was January 1, 2011, the appellant contends that the historical treatment of the subject mobile home since 2009 is "frozen" and cannot be changed at this time.

The appellant also contends that the comparable sales presented by the board of review appear to be mobile homes situated on permanent foundations which have not been assessed as real property, but rather taxed under the Privilege Tax, except for one which transferred after January 1, 2011 and thus triggered the new treatment as real property. Allowing the assessment of the subject mobile home as real property would be inequitable and unjust under the Illinois Constitution of 1970, Article IX, section 4(a).

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.

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.

Reclassification request

The board of review in response to the appeal requested an increase in the subject's improvement assessment on grounds that the mobile home, which rests on a permanent foundation, should be assessed as real estate. The appellant in rebuttal opposed that request noting that recent statutory changes in essence "freeze" the classification of mobile homes located outside of mobile home parks until such time as the property is sold, transferred or relocated to another parcel outside of a mobile home park.

Having examined the applicable statutory provisions, the Property Tax Appeal Board finds that the appellant is correct and the board of review is barred under law from re-classifying

the subject mobile home for assessment purposes merely due to an error in its prior treatment.

Section 1-130 of the Property Tax Code (35 ILCS 200/1-130) provides in part that:

Notwithstanding any other provision of law, mobile homes . . . that (i) are located outside of mobile home parks and (ii) are taxed under the Mobile Home Local Services Tax Act on the effective date of this amendatory Act of the 96th General Assembly shall continue to be taxed under the Mobile Home Local Services Tax Act and **shall not be assessed and taxed as real property until the home is sold or transferred or until the home is relocated to a different parcel of land outside of a mobile home park. . . .**

This provision of the Property Tax Code was enacted by P.A. 96-1477, § 805, effective January 1, 2011. Thus, the subject mobile home located on a permanent foundation is "frozen" as it was classified prior to January 1, 2011 to be taxed only under the Mobile Homes Local Services Tax Act until such time as it may be "sold, transferred, or relocated to a different parcel of land outside of a mobile home park."

Based on the foregoing statutory provision, no change in classification of the subject mobile home may be made at this time.

Market value - improvement assessments

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) [emphasis added]. The Board finds the evidence in the record does not support a reduction in the subject's assessment.

Recent construction costs when reasonably established certainly can present the best evidence of actual market value. The

appellant contended that the subject parcel was overvalued and presented over 40 pages of invoices/receipts which purportedly relate to the attached garage, dock, porch, walk and/or deck. There were no totals for these various improvements which have been contested, i.e., no contention as to which receipts apply to which improvement. There was no summary of the expenditures; no categorizing of the receipts/invoices. There was no substantive evidence as to the value of the appellant's work as the general contractor.¹ The evidence was simply not well summarized or presented to outline in what manner the subject's improvements have been overvalued by the assessing officials.

The subject's improvement assessment of \$23,210 reflects a value of approximately \$69,630 for the partially finished basement, garage, shed, boat dock, porch, walk and deck. The petition by the appellant reported the expenditure of \$52,131. On this record, the Property Tax Appeal Board finds the minimal, unorganized and incomplete construction cost data presented by the appellant is insufficient to warrant a reduction in the subject's improvement assessment.

Based on this record, the Board finds a reduction to the subject's improvement assessment is not warranted.

¹ The appellant's assertion of \$2,500 as part of rebuttal for 190 hours of labor has no factual basis.

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

Tracy 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: October 24, 2014

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.