



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

APPELLANT: Clifton Basden
DOCKET NO.: 12-01989.001-R-1
PARCEL NO.: 09-28-401-035

The parties of record before the Property Tax Appeal Board are Clifton Basden, the appellant, by attorney Gregory A. Veach of the Law Offices of Gregory A. Veach in Carbondale; and the Jackson County Board of Review by Assistant State's Attorneys Daniel Brenner and Patrick Brewster.

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 **Jackson** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$5,000
IMPR.: \$6,000
TOTAL: \$11,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Jackson County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The property consists of a 1.13 acre site and is located at 58 Scarlet Oak, Murphysboro, Somerset Township, Jackson County. The subject property is improved with four mobile homes.

As a preliminary matter, there was an issue raised with respect to the admissibility of appellant's exhibits #1 through #30, received by the Property Tax Appeal Board on April 25, 2014. The Board recognizes that these exhibits were not timely filed with the appellant's petition. However, the Board finds these exhibits assist the Property Tax Appeal Board in understanding of the appellant's appeal and testimony. Therefore, pursuant to Section 1910.67(k) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.67(k)) the appellant's documentary evidence identified (tabbed) as exhibits #1 through #30 are accepted into the appeal record. The Board further accepts Board of Review exhibits #1 through #15.

The appellant appeared before the Property Tax Appeal Board primarily contending that one of the mobile homes on the subject site should not be assessed as real estate or, alternatively, the mobile home is overvalued. The appellant contends in part that the mobile home under appeal should be subject to the privilege tax provided by the Mobile Home Local Services Tax Act. (515 ILCS 515/1 & 3)).

At the hearing the appellant, Clifton "Gene" Basden, was called as a witness. The witness identified Board of Review (BOR) Exhibit #7, an aerial photograph, as depicting the subject property, identified as property index number (PIN) 09-28-401-035, with four structures on the site. He testified he is the owner of the property, which he has owned for 10 years. The witness testified that in December 2010 he purchased four mobile homes. The witness explained the four mobile home purchased included a 1997 Dutch, a 1995 Skyline, a 2000 Fallcreek and a 2001 Redman. The homes were all purchased at the same time in 2010. The appellant testified these mobile homes are currently on the subject site. Basden testified he paid sales tax on the four mobile homes. The homes were used at the time of purchase and were delivered to the site from Union County. He also testified he received a title on three of the mobile homes but was not sure about the fourth mobile home, the 1995 Skyline model. However, he did receive a Certificate of Manufactured Home Ownership for the 1995 Skyline.¹ The appellant was not sure if the title to the mobile homes were conveyed to the assessor's office of Jackson County. The appellant testified that three of the mobile homes, except for the 1995 Skyline, were taxed as the

¹ The various certificates of title and the certificate of ownership were submitted as appellant's exhibits #1 through #4. Appellant's exhibit #2 was actually a copy of a Certificate of Title for a 1993 Schult and not a 1997 Dutch.

privilege tax beginning in 2011 and are still receiving the privilege tax.

The appellant explained that when the mobile homes were delivered to the site they were set off on the roadway until the concrete could be poured. He also testified that the mobile homes were delivered near the time of the date of the sales tax returns of December 22, 2010. (Appellant's exhibits #27 through #30 are copies of the sales tax transaction returns for the mobile homes.) Using BOR #7, the appellant testified that the two structures on the right are habitable, the third structure is ready to be rented, and the one on the left, which he identified as 58 Scarlet Oak, is not habitable and has not been lived in since he owned it. The appellant testified that he stopped working on this mobile home when the assessor assessed the property too high. The appellant testified that the planned renovation of the home includes new siding, a new deck and interior paint. The appellant testified the first mobile home on the site was initially occupied in February 2013 and the second mobile home was inhabited in March 2013.

The appellant asserted that three of the mobile homes that were renovated were taxed as mobile homes since 2011. The appellant testified the fourth mobile home, the 1995 Skyline, was taxed as real estate on January 1, 2011. The appellant testified this mobile home was purchased in December 2010 and not placed on the site until 2011. He asserted this home has never been on the privilege tax. The appellant testified that they did not get a tax for this mobile home in 2011 but it was assessed and taxed as real estate in 2012. (Appellant's exhibit 14 disclosed that PIN 09-28-401-035 had a homesite assessment in 2011 of \$201 and a tax bill payable in 2012 of \$15.30. Appellant's exhibit 15 disclosed that PIN 09-28-401-035 had a homesite assessment in 2012 of \$5,000, a dwelling assessment of \$25,507 and a tax bill payable in 2013 of \$2,364.58.)

The appellant testified that the subject land has approximately 1¼ acres and the land assessment of \$5,000 was not being disputed. The appellant also testified he has never received a mobile home tax bill for the 1995 Skyline but he has paid and received the privilege tax on the other three mobile homes. The appellant testified that he paid \$15,000 for the 1995 Skyline. (Appellant's exhibit #28 indicates the purchase price for the 1995 Skyline was \$15,000.) The appellant was of the opinion that the 1995 Skyline was worth \$18,000. The appellant stipulated that the land was worth \$15,000 but noted that the site has three other homes on the property.

The appellant testified that he paid the 2012 real estate tax bill on the 1995 Skyline mobile home and paid the privilege tax on the other three mobile homes on the site.²

The appellant testified the subject parcel is not a mobile home park and was not a mobile home park as of January 1, 2012. The appellant explained that his contention is that the 1995 Skyline mobile home depicted as being located on BOR Exhibit #7 on the left of the site should be receiving the privilege tax.

In support of the overvaluation argument the appellant indicated on the appeal form that the subject property (presumably the mobile home) was purchased on December 21, 2010 for a price of \$26,032.50. The appellant also submitted an appraisal of the subject property prepared by real estate appraiser Ronald W. Reeder. The appraiser estimated the property had a market value of \$28,000 as of December 31, 2012. Reeder was not present at the hearing. The board of review objected to the appraisal based on the fact the appraiser was not present at the hearing. The administrative law judge reserved ruling on the objection.

The appraiser described the subject property within the report as being a 1.13 acre site improved with a double-wide mobile home built in 1995 with 1,505 square feet of living area. The report states the home was installed in December 2010 but was not livable at the present time as the electric was not connected, the floors had no floor coverings and the interior walls were damaged. The appraiser stated in the report the home was in a state of repair at the time of inspection, which was February 28, 2013. Reeder stated in the report that the dwelling was not habitable at the time of inspection and was being repaired on the interior.

In estimating the market value of the property the appraiser developed the cost approach to value and the sales comparison approach to value. Under the cost approach Reeder arrived at an estimated value of \$34,950. Under the sales comparisons approach the appraiser used five comparable sales described as being improved with doublewide mobile homes that ranged in size

² Appellant's exhibits #5, #6 and #7 are copies of the 2014 mobile home tax bills for three mobile homes identified by as a 2001 Redman, serial number 137C2852; a 1993 Schult, serial number P248948AB; and a 2000 Fallcreek, serial number FC01165099AB. These serial numbers match the vehicle numbers associated with the certificate of titles in appellant's exhibits #1, #2 and #3. The mobile home tax bills referenced mobile home number 11328 to the 2001 Redman; mobile home number 11327 to the 1993 Schult; and the mobile number 11329 to the 2000 Fallcreek.

from 600 to 1,456 square feet of living area.³ The comparables sold from February 2011 to October 2012 for prices ranging from \$7,000 to \$29,941 or from \$9.47 to \$20.79 per square foot of living area. After making adjustments to the comparables to account for differences from the subject property the appraiser arrived at adjusted prices ranging from \$8,165 to \$35,495. Based on this data the appraiser estimated the subject property had an indicated value under the sales comparison approach of \$28,000. Based on this analysis Reeder estimated the subject property had a market value of \$28,000 as of December 31, 2012.

On the appeal form the appellant requested the subject's total assessment be reduced to \$14,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,507 with a land assessment of \$5,000 and an improvement assessment of \$25,507. The subject's assessment reflects a total market value of \$91,229 when using the 2012 three year average median level of assessment for Jackson County of 33.44% as determined by the Illinois Department of Revenue. The subject's improvement assessment of \$25,507 reflects a market value of \$76,277.

The first witness called on behalf of the board of review was Melinda Woker, Interim Director of Jackson County 911. Woker has been in this occupation since August 2014. She explained that her duties are on the administrative side of 911 which includes addressing and location validation. Woker testified she is familiar with the parcel of land that was the subject matter of the appeal. The witness identified BOR exhibit #1 as a parcel that they addressed in Somerset Township. The top of the aerial photograph is north and the south is to the bottom. The exhibit depicts an "inverted cup" in the center with a blue line running east and west that cuts across the "inverted cup", which is the subject property. The yellow dots on the aerial photo indicate GPS points that they took when they addressed the property. The witness believed the aerial photograph was taken in August 2011. She explained they contacted the company that provides the aerial imagery and they responded by e-mail indicating it was in August 2011. The witness identified BOR exhibit #6 as the e-mail sent and received identifying the date the image was collected as between August 2, 2011 and August 25, 2011.

³ The photograph for comparable sale #3 contained in the appraisal depicts a single wide mobile home.

Woker identified BOR exhibits #2, #3, #4 and #5 as the 911 survey sheets that are filled out when addressing a structure. These exhibits reference the yellow dots on BOR exhibit #1. The date the GPS was taken was on November 17, 2011. Woker identified BOR exhibit #7 as the 2012 aerial imagery of the subject property. This was the same parcel as depicted on BOR exhibit #1. BOR exhibit #7 differs from BOR exhibit #1 as it depicts the mobile homes on the parcel. The witness testified that all she knew was that this aerial photograph was taken in 2012.

The next witness called by the board of review was Alma Davis. Her occupation is data entry and mobile home clerk for the Jackson County assessment office. She has had this occupation for 17 years. She explained that part of her duties is to register mobile homes as she receives mobile home tax registrations from the State of Illinois every three months. Davis identified BOR exhibit #8, titled Mobile Home Transfers 12/30/10 through 3/31/11, as what the State of Illinois sends her every three months. She explained that on the right hand side is the seller of the home, the middle column of the document contains a description of the home and the left column depicts the new owner. The document identified Gene E Basden as the owner of three mobile homes each purchased on December 22, 2010. The mobile homes purchased were described as a 1993 Schult with vehicle identification number (VIN) P248948AB, a 1901 (sic) Redman with VIN 137CS852, and a 1900 (sic) Fallcreek with VIN FC01165099AB.

Davis identified BOR exhibit #9 as the Mobile Home Registration Form she completes.

Davis identified BOR exhibit #10 and #12 as again being what she receives from the State of Illinois every three months. These exhibits were identified and both show Gene E Basden as purchasing a 1995 Skyline model mobile home on December 22, 2010. The mobile home is identified as having a VIN of 17380629HAB, which matches the manufactured home serial number contained on the Certificate of Manufactured Home Ownership submitted as appellant's exhibit #4.

Davis also identified BOR exhibits #9, #11 and #13 as Mobile Home Registration forms that she completed. She explained that on exhibits #9, #11 and #13 she did not include the address where the mobile homes were located.

Under cross-examination Davis explained that #11326, #11327, #11328 and #11329 depicted on BOR exhibits #8, #10 and #12 are the mobile home numbers she assigns the mobile homes.

The next witness called on behalf of the board of review was Maureen Berkowitz, the Jackson County Supervisor of Assessments, a position she has held for 12 years. Berkowitz testified she has the Certified Illinois Assessing Officer (CIAO) designation. She testified that she was familiar with the parcel in question. Berkowitz identified BOR exhibit #14, entitled Property Record Card Supplement for PIN 09-28-401-0040, as containing the full value of the land and two mobile homes. The land had a market value as reflected on the exhibit of \$16,061 and an assessed value of \$5,353. The PIN was noted to have two mobile homes, one with a full value of \$39,129 and another with a full value of \$37,399 for a total value of \$76,528 and an assessed value of \$25,507. The witness also identified as BOR exhibit #15 as the other page of the subject's property record card containing the value for one of the mobile homes on the site of \$39,129.

Berkowitz testified that the chronological age reported on BOR exhibits the #14 and #15 were wrong. She testified the chronological ages of the homes were reported to be 4 years old and the homes were older than that. She testified this age difference would affect value. She testified that they had another version that they ran and arrived at full market value of approximately \$69,298. Berkowitz explained that there were two mobile homes on the site and the land that were assessed in 2012.

Under cross-examination Berkowitz did not know the year, model and make of the mobile homes valued on Board Exhibits #14 and #15. She testified that the mobile homes located on the right side or the east side of the property as depicted on BOR exhibit #7, were assessed. The witness testified that with the data in front of her she could not tell if the Skyline, the Redman, the Dutch or the Fallcreek were assessed. The witness further testified she did not know what mobile homes on the parcel were subject to the privilege tax without doing research. Berkowitz did not know if mobile home #11327, #11328 and #11329 were receiving the privilege tax for 2012.

The final witness called on behalf of the board of review was James Pribble, member of the Jackson County Board of Review. Pribble has been a member of the Jackson County Board of Review for 7½ years. Pribble testified he was at the subject site in January 2013. While there he observed two doublewides that are

in question as depicted on the right side or on the east side of the parcel using BOR exhibit #7. He also observed the mobile home located on the west side of the parcel next to Scarlet Oak Drive. Pribble testified that what is at issue in the appeal were two mobile homes and the real estate (land). Using Board exhibit #14, Pribble testified that he was in agreement with the assessed value of \$30,860, which includes the land value and the mobile homes.

Under cross-examination Pribble testified that he did not observe the fourth mobile home on the site when he was present in January 2013 stating it was not there. Pribble also testified that the total assessment set forth on BOR exhibit #14 of \$30,860 differed from the total assessment for 2012 of \$30,507. Pribble agreed that both BOR exhibit #14 and #15 were the assessments calculated for the 2013 assessment year.⁴ Pribble did not know what mobile homes were valued on the subject's property record card, he did not know whether the mobile homes depicted on the right side of the lot as shown on BOR exhibit #7 were the ones valued.

In rebuttal Alma Davis was called as a witness on behalf of the appellant and she did not know which of any of the mobile homes as depicted on the subject property by BOR exhibit #7 were receiving the privilege tax for 2011.

The appellant was also called as a rebuttal witness and testified that the mobile homes were placed on the lot after January 1, 2011. He further testified that he paid the privilege tax on three of the mobile homes in 2011, 2012, 2013 and 2014. He explained that he did not pay a privilege tax on the 1995 Skyline mobile home located on the west side of the lot.

Conclusion of Law

The appellant contends in part that the mobile home he identified as the 1995 Skyline should be taxed under the privilege tax as provided by the Mobile Home Local Services Tax Act and not assessed and taxed as real estate. He also argued

⁴ The board of review had previously submitted copies of the subject's property record cards disclosing a land value of \$15,000 resulting in a land assessment of \$5,000 and the assessments on two mobile homes valued at \$39,129 and \$37,399, respectively, for a total value of \$76,528 and an assessment of \$25,507. These property record cards appear to be for the 2012 tax year although assessment year does not appear on either copy. Each mobile home was valued as having a chronological age of 4 years.

the other mobile homes on the site were receiving the privilege tax.

Section 1-130 of the Property Tax Code, which defines real property, was amended by Public Act 96-1477, with an effective date of January 1, 2011, to provide in part as follow:

§1-130. Property, real property; real estate; land; tract; lot:

(a) The land itself, with all things contained therein, and also all buildings, structures and improvements, and other permanent fixtures thereon, including all oil, gas, coal, and other minerals in the land and the right to remove oil, gas and other minerals, excluding coal, from the land, and all rights and privileges belonging or pertaining thereto, except where otherwise specified by this Code. Not included therein are low-income housing tax credits authorized by Section 42 of the Internal Revenue Code, 26 U.S.C.

(b) Notwithstanding any other provision of law, mobile homes and manufactured 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 classified, 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. If a mobile home described in this subsection (b) is sold, transferred, or relocated to a different parcel of land outside of a mobile home park, then the home shall be classified, assessed, and taxed as real property. Mobile homes and manufactured homes that are classified, assessed, and taxed as real property on the effective date of this amendatory Act of the 96th General Assembly shall continue to be classified, assessed, and taxed as real property. If a mobile or manufactured home that is located outside of a mobile home park is relocated to a mobile home park, it must be considered chattel and must be taxed according to the Mobile Home Local Services Tax Act. The owner of a mobile home or manufactured home that is located outside of a mobile home park may file a

request with the county that the home be classified, assessed, and taxed as real property. . . .

35 ILCS 200/1-130(b).⁵

Public Act 96-1477 also similarly amended section 1 of the Mobile Home Local Services Tax Act to provide in part as follows:

§1. (a) . . . Mobile homes and manufactured homes in mobile home parks must be assessed and taxed as chattel. Mobile homes and manufactured homes outside of mobile home parks must be assessed and taxed as real property. The words 'mobile home' and 'manufactured home' are synonymous for the purposes of this Act. Any such structure located outside of a mobile home park shall not be construed as chattel, but must be assessed and taxed as real property as defined by Section 1-130 of the Property Tax Code. All mobile homes located inside mobile home parks must be considered as chattel and taxed according to this Act. Mobile homes located on a dealer's lot for resale purposes or as a temporary office shall not be subject to this tax.

(b) Mobile homes and manufactured homes that (i) are located outside of mobile home parks and (ii) are taxed under this Act on the effective date of this amendatory Act of the 96th General Assembly must continue to be taxed under this Act and shall not be classified, assessed, and taxed as real property until the home is sold, transferred, or relocated to a different parcel of land outside of a mobile home park. If a mobile home described in this subsection (b) is sold, transferred, or relocated to a different parcel of land outside of a mobile home park, then the home must be classified, assessed, and taxed as real property. Mobile homes and manufactured homes that are classified, assessed, and taxed as real property on the effective date of this amendatory Act of the 96th General Assembly must continue to be classified, assessed, and taxed as real property. If a mobile or manufactured home that is located outside of a mobile home park is relocated to a mobile home park, the home must be considered chattel and must be taxed according

⁵ P.A. 98-749 amended subsections (b) and (c) of section 1-130 of the Property Tax Code effective July 16, 2014, which is not germane to the present appeal.

to the Mobile Home Local Services Tax Act. The owner of a mobile home or manufactured home that is located outside of a mobile home park may file a request with the county that the home be classified, assessed, and taxed as real property.

(c) Mobile homes and manufactured homes that are located in mobile home parks must be considered chattel and must be taxed according to this Act.

35 ILCS 515/1⁶

In summary, section 1(a) of the Mobile Home Local Services Tax Act provided, as of January 1, 2011, mobile homes and manufactured homes located outside of mobile home parks must be assessed and taxed as real property. Section 1(a) of the Mobile Home Local Services Tax Act stated that any mobile home located outside of a mobile home park shall not be construed as chattel, but must be assessed and taxed as real property as defined by Section 1-130 of the Property Tax Code. This section provided that only mobile homes located inside mobile home parks were to be considered chattel and taxed according to this Act. 35 ILCS 515/1(a).

Both section 1-130(b) of the Property Tax Code and section 1(b) of the Mobile Home Local Services Tax Act, however, provide a caveat regarding the assessments of mobile homes located outside of mobile home parks. Both sections allow mobile homes that are located outside of mobile home parks and were taxed under the Mobile Home Local Services Tax Act on the effective date of the amendatory Act of the 96th General Assembly to continue to be taxed under the Mobile Home Local Services Tax Act and not be classified, assessed, and taxed as real property until the home is sold, transferred, or relocated to a different parcel of land outside of a mobile home park. Both sections further state that mobile homes that were classified, assessed, and taxed as real property on the effective date of the amendatory Act of the 96th General Assembly must continue to be classified, assessed, and taxed as real property. 35 ILCS 200/1-130(b) & 35 ILCS 515/1(b).

The record is clear that the mobile homes at issue are not located in a mobile home park. Therefore, in order to determine the correct assessment of the subject property, the Property Tax Appeal Board must decide whether or not the various mobile homes

⁶ P.A. 98-749 amended section 1 of the Mobile Home Local Services Tax Act effective July 16, 2014, which is not germane to the present appeal.

on the subject site were taxed under the Mobile Home Local Services Tax Act on the effective date of the amendatory Act of the 96th General Assembly, which was January 1, 2011. If the mobile homes were being taxed under the Mobile Home Local Services Tax Act as of that date, they should continue to be so taxed until the homes are sold, transferred, or relocated to a different parcel of land outside of a mobile home park. Conversely, if the mobile homes were not being taxed under the Mobile Home Local Services Tax Act on the effective date of the amendatory Act of the 96th General Assembly then they should be assessed and taxed as real property.

With respect to the 1995 Skyline, the appellant testified that he has not paid a privilege tax on the 1995 Skyline mobile home located on the west side of the subject lot. The evidence in this record does not establish that the 1995 Skyline was taxed under the Mobile Home Local Services Tax Act on the effective date of the amendatory Act of the 96th General Assembly so as to allow this mobile home to continued to be so taxed as provided by sections 1-130(b) of the Property Tax Code and section 1(b) of the Mobile Home Local Services Tax Act. 35 ILCS 200/1-130(b) & 35 ILCS 515/1(b). The Board finds this mobile home must be assessed and taxed as real property.

With respect to the other three mobile homes located on the subject site, the appellant testified that he paid the privilege tax on three of the mobile homes in 2011, 2012, 2013 and 2014. This testimony was not refuted by any evidence or testimony presented by the board of review. The appellant's testimony with respect to receiving the privilege tax on three of the mobile homes located on the site is corroborated by copies of the 2014 Jackson County Mobile Home Tax bills for three mobile homes submitted by the appellant as appellant's exhibits #5, #6 and #7. The tax bills identify the mobile homes as being a 2001 Redman, serial number 137C2852; a 1993 Schult, serial number P248948AB; and a 2000 Fallcreek, serial number FC01165099AB. These serial numbers match the VINs associated with the certificate of titles in appellant's exhibits #1, #2 and #3, which he explained were the mobile homes he purchased in December 2010 and placed on the site. Furthermore, the mobile home tax bills reference mobile home number 11328 assigned to the 2001 Redman; mobile home number 11327 assigned to the 1993 Schult; and the mobile number 11329 assigned to the 2000 Fallcreek, which correspond to the mobile home numbers assigned to these homes by Alma Davis as set forth on BOR exhibit #8. Based on this record, the Board finds three of the mobile homes located on the site, other than the 1995 Skyline, were taxed

under the Mobile Home Local Services Tax Act on the effective date of the amendatory Act of the 96th General Assembly as set forth in the Property Tax Code and the Mobile Home Local Services Tax Act and must continue to be taxed under the Mobile Home Local Services Tax and not be classified, assessed, and taxed as real property.

The final issue before the Board is the determination of the market value of the 1995 Skyline. The appellant testified that he purchased the home for \$15,000 and thought it was worth \$18,000. The appellant also submitted an appraisal of the mobile home; however, the appraiser was not present at the hearing to be cross-examined. The board of review objected to the appraisal based on the absence of the appraiser to provide testimony. The Board sustains the objection and gives no weight to the appraisal submitted by the appellant.

The board of review did submit the property record card valuing two mobile homes on the subject site with market values of \$39,129 and \$37,399, respectively. Although the board of review could provide no testimony as to the year, name or model of the mobile homes valued, the testimony provided Maureen Berkowitz was that the mobile homes located on the right side or the east side of the property as depicted on BOR exhibit #7, were assessed. The appellant testified that the 1995 Skyline is located on the west side of the site, therefore, the Board finds the estimates of values on the property record cards were not for this mobile home. Based on the testimony of the appellant regarding the purchase price of the home and his estimate of value, the Board finds the subject property should have an improvement assessment of \$6,000 reflecting a market value for the 1995 Skyline of \$18,000.

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

K. L. Ferr

Member

JR

Member

Mark Albino

Member

Jerry White

Acting 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 18, 2015

A. Portel

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.