FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael & Judith Holleman
DOCKET NO.: 13-00406.001-F-1
PARCEL NO.: 22-22-11-400-017-0000

The parties of record before the Property Tax Appeal Board are Michael & Judith Holleman, the appellants, and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***A Reduction*** in the assessment of the property as established by the **Will** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	$1,223
Homesite:	$6,144
Residence:	$2,796
Outbuildings:	$6,566
TOTAL:	$16,729

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 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 subject parcel consists of 12.5-acres, 2.5-acres of which are classified as homesite and 10-acres of which are classified as tillable land with a preferential farmland assessment; the land assessments are not contested. Located on the homesite and at issue in this appeal is the assessment/classification of a 2007 mobile home. The mobile home is approximately 30 feet 8 inches by 76 feet 3 inches and contains approximately 2,347 square feet of living area. Features of the mobile home include central air conditioning. The record also reveals the parcel has farm-related outbuildings which are also not in dispute. The subject property is located in Beecher, Washington Township, Will County.

The appellant Judith Holleman appeared before the Property Tax Appeal Board on behalf of the appellants contending lack of assessment equity as a basis of the appeal concerning the assessment

and/or classification of the subject mobile home. The appellants submitted a five-page brief and supporting documentation arguing, in part, that the mobile home was timely registered and should be taxed under the Mobile Home [Local Services] Tax Act. In the alternative, the appellants contended that if the subject mobile home is assessed as real property, the appellants should be entitled to any applicable exemptions, such as a homestead exemption.

In summary, the appellants argued that recordkeeping and/or communication among the assessing officials and the treasurer's office have resulted in the subject mobile home being improperly taxed from 2008 through 2013.[1] The appellants contend they were misinformed and/or misguided by Washington Township Assessor Carol Ann Blume and, if the subject mobile home had been properly recorded as having been registered, it would have been taxed under the "privilege tax" according to the Mobile Home Local Services Tax Act. (35 ILCS 515/1 et seq.)

Upon questioning by the Administrative Law Judge (ALJ) conducting the hearing, the board of review did not deny that the subject improvement at issue is a mobile home. The board of review also was not asserting that the subject mobile home had a permanent foundation such that it would not qualify as a mobile home.[2] The appellant identified black and white photographs of the subject mobile home that were submitted with the board of review's evidence depicting the subject mobile home prior to the installation of the perimeter skirting. The board of review representative indicated that "to his knowledge" the entire improvement assessment of $35,077 was attributable to the assessment of the mobile home. The appellant also testified that decks to access the mobile home were installed in 2007. The appellant estimated that the front deck was six feet by six feet and the back deck was sixteen feet by twenty feet. When asked by the ALJ, the board of review reported that it did not have specific assessment figures for the decks that were at issue.[3]

In support of the inequity argument, the appellants submitted information on three equity comparables located within three miles of the subject property with each comparable located in Beecher, Illinois. The appellants reported the comparable properties each have 8 year old mobile homes ranging in size from 1,400 to 1,500 square feet of living area located on the respective parcels. The appellants contend these parcels lack "real property" improvement assessments on the mobile homes, but instead are "billed under the Mobile Home Act." The appellants also provided copies of the property record cards for the three comparable properties.[4]

Chronologically with regard to the subject parcel, the appellants applied and obtained a Building Permit (#0700608) dated May 8, 2007 from the Will County Land Use Department allowing for

[1] While the appellants' appeal petition had both assessment years 2012 and 2013 noted at the top of the petition as prepared by the appellants, the Property Tax Appeal Board only has jurisdiction over tax year 2013 given the requirements for the timely filing of an assessment appeal before the Property Tax Appeal Board (see 35 ILCS 200/16-160).

[2] The appellant testified that the mobile home, since her husband is a bricklayer, has brick skirting, as opposed to the typical aluminum skirting. The appellant also testified that the home does not rest on the decorative brick.

[3] Both decks are depicted in the schematic drawing of the subject property made part of the property record card (PRC) filed in this matter by the Will County Board of Review with its evidence.

[4] Comparable #1 property record card (PRC) depicts a mobile home and a pole building with a lean to; there is no indication of a deck or porch to access the mobile home. Comparable #2 PRC depicts a mobile home, a 192 square foot deck and a 144 square foot shed; the appellants' Section V grid analysis of the appeal petition indicated this property had no improvement assessment. Comparable #3 PRC does not depict any mobile home, but depicts a 6,864 square foot garage; the appellants reported this property had a $921 improvement assessment.

the installation of a mobile home on the subject parcel. (Appellants' Exhibit #1 marked at hearing) Appellants' Exhibit #2 marked at hearing is an undated letter from Carol Ann Blume, Washington Township Assessor, addressed "Dear Homeowner" and states as follows:

> Please fill out the enclosed form and return to the above address so that your home may be assessed as a mobile home versus real estate.

The letter concluded that questions be addressed to the township assessor with a telephone number and specified extension. Appellant Judith Holleman testified that the handwritten notation on the bottom portion of Appellants' Exhibit #2 of "mailed 9/24/07" was her own handwriting. It was Holleman's testimony that the appellants completed, kept a photocopy and mailed the Will County Mobile Home Registration form. At hearing, a copy of the registration form previously filed with this appeal was marked as Appellants' Exhibit #3.[5] The copy of the registration form is signed by appellant Judith Holleman with a date of September 18, 2007. Data on the form references the subject parcel identification number, the model/make of the 2007 mobile home and the vehicle identification number.

The record also depicts that the appellants were issued a Certificate of Occupancy for the subject mobile home by the Will County Land Use Department - Building Division which is dated September 28, 2007. A copy of the document previously filed was marked at hearing as Appellants' Exhibit #4. The appellants reported they moved into the residence in October 2007.

Appellant Holleman testified that the 2008 property tax bill for tax year 2007 was paid in full and on time. Next, the appellants received in 2009 property tax bill for tax year 2008. When it appeared to appellant Holleman that her "house" was not on the bill, she made telephone contact with the township assessor's office. The response she was given was you live in a mobile home and that is how your property tax bill looks. Holleman responded, why is my home not reflected on there? The reply again was because you live in a mobile home. The assessor's office made no remarks that the mobile home was not registered nor that a mobile home bill comes from the treasurer's office. The appellant next asked why there were no exemptions, such as a homestead exemption? The response by the assessor's office was you live in a mobile home, you don't get exemptions. While the appellant was still confused, the tax bill was paid on time and in full and similarly, the tax bills for 2009 and 2010 were paid on time and in full.

In August 2010, a notice of revised assessment was sent to the appellants. Again, according to the appellants, the "home" does not appear on the revised assessment notice. Again, the appellants inquired of the township assessor's office why the mobile home was not reflected on the assessment. The response that was given was 'you live in a mobile home; that is your property tax bill.' Again there were no inquiries about registration of the mobile home and/or billing of the mobile home from the treasurer's office; there was also no referral of the appellant to the treasurer's office. In addition, the appellant was not told that the law is about to change in January 2011.

The appellants acknowledge that via a statutory change effective January 1, 2011, unregistered mobile homes located outside of mobile home parks were to be assessed as real property. (See 35

[5] The appellants further noted the registration form in the lower left corner is identified "MobileHomeRegistration 9/2001."

ILCS 200/1-130) The appellants' understanding of the law was that mobile homes that were classified and assessed as real property shall remain that way. If the mobile home was not registered under the Mobile Home [Local Services] Tax Act, the mobile home would then be 'registered' as real property. Alternatively, mobile homes taxed under the Mobile Home [Local Services Tax] Act shall continue to be taxed that way. The appellant testified that she was not aware that this change in law affected the appellants because the appellants had mailed their registration and were paying the taxes that had been issued on the subject property; the appellant did not know that the home had not been registered with the local tax assessor. Given the history of the subject property's assessment and taxation, the appellant also pointed out that the subject mobile home, as of January 1, 2011, had been billed neither as real property nor under the Mobile Home Local Services Tax Act; the mobile home had not been billed for taxes for those prior years.

In August 2011, the quadrennial reassessment of the subject property was received by the appellants with a 284.13% increase in the assessment. (See appellants' brief) The appellant Judith Holleman testified that she asked the local assessor about the increase and was told that it was because the mobile home was added. The appellant questioned why she had not been assessed that before? The individual responded they did not know, but would look into it.

Then the applicable 2011 tax bill arrived which was now $7,983 as compared to a previous bill of approximately $1,100. (See copies of 2011 Levy Property Tax Bills filed by the appellants) The appellant then went to the local tax assessor's office and asked about the increase. The assessor contended that she did not really know why the bill had gone up so much. The assessor also stated that she was unclear and thought maybe Will County was catching the appellant up on back taxes. The appellant indicated that did not make sense as each tax bill that has arrived has been paid in full. The assessor indicated she would look into it and also referred the appellant to Kathy Tezak at the Will County Supervisor of Assessments Office.

The appellant then spoke with Kathy Tezak via telephone who indicated it was "a good thing you called, we were just about to go to court about your situation." The appellant was confused as to going to court since the taxes that had been issued had been paid; Kathy indicated that she would look into it. Then the appellant and Kathy talked through the tax bill the appellant had in her possession with a billed amount of $7,983; Kathy did some calculation and instructed the appellant to make a payment of $618 which would be adequate for the first installment payment. The appellants did as instructed and were lead to believe through all of this that the local tax assessor was looking at the situation of the subject property as was the county 'tax assessor's' office which would then be discussed with the treasurer's office and then it would be taken care of.

The appellant also testified concerning a computer printout document (dated May 7, 2012) entitled "Will County Real Estate Parcel Inquiry" (marked at hearing as Appellants' Exhibit #6). The appellant contends this document was printed by the local tax assessor's office with the figures written in the lower right hand corner by Carol Ann Blume. The appellant testified that the cursive handwriting to the left were her notes to herself about her conversation with Kathy that a corrected bill would issue. Subsequently, the appellants were issued a corrected 2011 tax bill with a total tax due of $1,225.68 (marked at hearing as Appellants' Exhibit #5). Appellant testified that this bill was paid on time and in full.

The appellant further testified that she was not asked to re-submit a mobile home registration form and was not asked for any additional paperwork. The appellant also testified that she brought a copy of the 2007 mobile home registration form (Appellants' Exhibit #3) and that township assessor Carol Ann Blume "made multiple copies of it" in her office. The appellants contend that at no time prior to January 1, 2011 were they notified by the township assessor, the county supervisor of assessments or the county treasurer's office that the subject mobile home was not registered.

A Notice of 2012 Revised Assessment was received by the appellants which was dated August 8, 2012. A copy of the Notice of 2012 Revised Assessment was filed by the appellants with the appeal.[6] The notice indicates a 255.96% increase in the assessment of the subject property. The appellant contacted the local assessor and found the information to be unclear. The assessor was not sure why the assessment was so much higher, did not know what was happening to the tax bill of the subject property and the assessor did not indicate that the mobile home was being assessed as real property. The tax assessor indicated to the appellant that she would contact the county office and ask for a correction. The appellant also testified that the assessor indicated that "her office had made a mistake in issuing a correction for 2011." Then the assessor told the appellant that the subject mobile home was not registered. The appellant disputed that notion contending the registration had been mailed to the township assessor's office which allegedly had not been received. The assessor then indicated to the appellant that when she gets registrations, she does nothing with them, but they are forwarded to the county assessor's office.

Based upon the foregoing evidence and argument, the appellants request that the subject mobile home be classified and assessed as a mobile home in accordance with the Mobile Home Local Services Tax Act or, alternatively, that the subject mobile home, if assessed as real property, be granted appropriate exemptions, such as a homestead exemption since the mobile home is homeowner occupied.

Upon cross-examination, the board of review representative questioned if the appellants obtained permits for the two decks that were built upon the mobile home in 2007. The appellant testified that she was sure that permits were obtained in 2007 as there would be no way to access the home otherwise; the appellant also offered that the decks were required by the "land department" and the Certificate of Occupancy could not be issued without the decks in place.

Without documentary evidence to support the inquiries, the board of review established that 'zero' may have been the improvement assessment of the subject property for years 2007, 2008, 2009 and 2010. The appellant noted that there was a barn on the property; the board of review representative noted in response that the barn would be reflected in the farm building assessment, not the improvement assessment. In answer to questions posed by the ALJ, the board of review representative contended that in 2007 the mobile home, as new construction, would have been prorated in the year 2007 that it was installed.

In response to each of the 2008, 2009 and 2010 assessments, the appellant reiterated that she telephoned the local assessor's office to report that the assessment she received appeared to have a "zero" in my home/the building assessment and the response from a female with the assessor's

[6] This document was not specifically marked at hearing with an exhibit number.

office was "that's because you live in a mobile home; that's your property assessment." She was not told the mobile home was not registered. The appellant testified that at the time she did not know that she should have been receiving a 'privilege tax'; the appellant was not told that a bill needed to come from the treasurer's office; and the appellant was not told where to go next to correct the problem. The appellant testified that she did not speak to the township assessor when she called because in order to speak with the township assessor an appointment for an in office meeting must be made and the assessor will not speak with individuals on the telephone.

The appellant also testified that she did not know if she was not paying taxes on the subject mobile home; the appellant was new to Will County and was new to living in a mobile home. The response from the local assessor's office was 'don't worry about it that's your property assessment'; the appellant stated in testimony, "that doesn't seem right." When the appellant asked the assessor's office, "who do I ask about this?" the response was "don't worry about it." Thus, while the appellant thought something was not right, she did not really know what the problem was and she was assured by her local assessor that everything was fine.

During part of the cross-examination, the board of review representative began to question the appellant about a property record card which the appellants submitted in evidence (PRC for equity comparable #2). The document related to a parcel owned by James Holleman and is not the appellants' property. The appellant acknowledged that there are three Holleman families, to which the appellant is related, each of whom live in the community and that each one of whom moved into respective mobile homes around the same time period. While as of the date of the hearing before the Property Tax Appeal Board those relatives no longer live in mobile homes, the appellant testified that the topic of a privilege tax never came up with her family members until after she had a hearing with the Will County Board of Review; after that hearing, the appellant was told by family members "well, you actually get two separate bills."

When questioned about tax year 2011, the appellant recognized that in 2011 the subject mobile home was assessed and taxed as real property by the assessing officials due to a change in the law. The appellant stated that she only learned that in 2011 that the law had changed after the township assessor told the appellant. Thereafter, the appellant "looked it up." She noted there was no notification of the change in law by the State, by the local assessor, by the county assessor or by the treasurer, all of whom were entities the appellant viewed as having any involvement in the payment of property taxes on the mobile home.

The appellant also acknowledged that the township assessor later revised the subject's 2011 assessment through a Certificate of Error to bring the real estate tax bill for the mobile home back down to zero. According to the appellant's testimony, at that time, the appellant reminded the assessor that she resides in a mobile home and the assessor responded, "yeah, you live in the blue one that is three blocks up . . . " According to the appellant, the assessor knew exactly where the appellant lives and that it was a mobile home. The appellant was also led to believe that the issue was being taken care of in the proper format and that the Certificate of Error was issued because the assessor knew that the appellants live in a mobile home. At that time, the appellant did not know there was such a thing as a 'privilege tax'; the appellant knew that mobile homes were taxed differently, but she didn't know how that was arrived at or why the assessment looked the way it did. As to the change in law, she was aware based upon her research that if the billing was occurring under the Mobile Home [Local Services] Tax Act, that practice would continue; the

appellant did not know if she was being billed under the Mobile Home [Local Services] Tax Act. The appellant also noted that the law does not refer to the Mobile Home [Local Services] Tax Act as being a 'privilege tax.' The appellant stated that she had not been told how she was being billed; once she got "the giant bill," she believed that either she was getting caught up on back taxes or she was being taxed as real property.

Upon further questioning by the board of review representative, the appellant testified that she knew that a privilege tax had not been paid from 2007 to current on the subject mobile home and the appellant told the local tax assessor that if it [the giant bill] was catching the appellant up on back taxes, that was fine; I will pay what is due, but the appellant was still not clear on how she was being billed and taxed. However, the appellant did not believe that was 'right' that being caught up on back taxes would amount to about $8,000. From 2013 through 2017, the appellants have paid real estate taxes on time and in full on the subject mobile home which is excessive when compared to area neighbors in mobile homes who are paying the privilege tax.

In response to the ALJ, the appellant testified that the mobile home registration form (Appellants' Exhibit #3) was mailed in 2007 to the address provided by the township assessor on the letter (Appellants' Exhibit #2) that came with the form. At the time the appellant was not living at the mobile home since the occupancy permit had not yet issued; the appellant also noted she was pregnant at the time with several young children. At the hearing, the appellant displayed several pieces of mail and stated she thought mailing the form would be safe. However, she has since learned that some of her mail arrives at her home severely mangled/mutilated/shredded/torn and/or unreadable and sometimes arrives in U.S. Postal Service protective window envelopes. She asserted that if she had been aware at that time of this mangled mail issue, the appellant would have hand-delivered the mobile home registration form.

Upon inquiry by the ALJ, the board of review representative understood that the three equity comparables that were presented by the appellants with the appeal were each paying 'privilege taxes' that were applicable to the respective mobile homes.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $49,010. The subject mobile home has an improvement assessment of $35,077.

Besides a cover letter from the Clerk of the Board of Review, along with the "Board of Review Notes on Appeal," the Will County Board of Review submitted nine pages. The first document is an undated memorandum from Washington Township Assessor Carol Ann Blume concerning the subject parcel which states:

> In regard to the above parcel the township assessor's office did not receive the mobile home registration form. There has [*sic*] been numerous calls regarding this situation involving not only myself but Kathy from the SA office and the treasurer's office. Because of the law changing I tried to make the change to a mobile home assessment but was unable to do so.

The foregoing memorandum is also very similar to one contained in the appellants' evidence that is dated September 23, 2013. No testimony was provided by the board of review concerning this document and no authentication was provided by the purported author, Carol Ann Blume.

Also submitted by the board of review was a single page consisting of four black and white photographs which the appellant at hearing identified were the subject mobile home prior to the installation of brick skirting based upon inquiry by the ALJ. Also submitted was a three-page property record card (PRC) for the subject parcel where a schematic drawing includes the comment: "Mobile home on concrete slab, front porch 6' x 6', wood deck at rear 33' x 16'." No testimony was provided by the board of review concerning these documents.

The final document submitted by the Will County Board of Review was a four-page memorandum dated December 30, 2010 from Kara Moretto, Manager, Local Government Services Bureau of the Illinois Department of Revenue. No testimony concerning this document was presented by the board of review.

Appearing at the hearing on behalf of the Will County Board of Review was John Trowbridge. For its opening statement through Trowbridge, the board of review contended that the appellants in 2010 obtained a permit for a shed and a deck which are customarily assessed and would not be part of the Mobile Home [Local Services] Tax Act. The board of review also contended that it has no documentation on the record that there was an application "received by the appellant" [*sic*] for 2007 through 2013; no documentation received by the supervisor of assessments office; and no documentation received by the Will County treasurer's office. In addition, the board of review asserted that there was no documentation from the assessor of an application by the appellants for the mobile home to be assessed as a mobile home. As a consequence, the board of review noted that the assessor assessed the subject property as real property both in 2012 and 2013. Furthermore the board of review pointed out that, prior to 2012, there had been no assessment placed on the subject property as real property and there had been no privilege tax issued or collected under the Mobile Home Local Services Tax Act. Therefore, from 2007 to 2011 the property owner received no assessment either for real property or privilege tax; based on these arguments, the board of review contended that the assessment of the property should be sustained.

The sole witness called by the Will County Board of Review was Kathy Tezak, an employee of the Will County Supervisor of Assessments Office. Tezak's duties include working with mobile homes within the office. She testified that in the past, the Supervisor of Assessments Office did not get any information on mobile homes because, under the law, mobile homes were under the privilege tax. According to Tezak, prior to 2011, the Supervisor of Assessments Office did not assess mobile homes and did not act on mobile homes since they were assessed under the privilege tax; Tezak's office would refer any incoming citizen questions to the "treasurer's office or whatever to get what information they needed." Prior to 2011, the information the Supervisor of Assessments Office received was rather sparse, although after the law change in 2011, any mobile homes that sell now have the privilege tax removed and it is put on as real property.

Tezak acknowledged that prior to 2011, the Supervisor of Assessments Office would work and identify for assessment purposes any other improvements associated with a mobile home such as decks, patios, sheds and garages which would be assessed as real property and the mobile home would still be placed under the privilege tax through the treasurer's office. Based on the testimony

provided by the appellant at the hearing and the assessment records for this parcel, Tezak did not believe that the decks of the subject property were assessed as real property. Tezak was never, to her knowledge, notified that there was a deck or patio associated with the subject property. No questions were asked of Tezak concerning the subject property record card which included descriptions of two decks associated with the subject mobile home. Based upon Tezak's review of printouts of the assessment history of the subject property from 2007 to 2010, there were no real property non-farm improvement assessments placed on the subject property.

Prior to the hearing, Tezak also did research to determine if the subject property paid any privilege tax from 2007 to 2017 and did not find record of such payment. As part of the research, Tezak spoke with the Treasurer's Office and asked that office if it received any application for privilege tax; Tezak testified that the treasurer's office did not receive any.

When Tezak was asked if she had an opportunity to speak with the Clerk's Office, she responded that all of the information is now through the treasurer so they have all the prior documentation as well. When asked if prior to the change in law, the privilege tax process was implemented by the county clerk, Tezak testified that she did not know exactly what year it changed, but she did know that the county clerk had some part of it and would give the information to the treasurer to bill for the privilege tax. According to Tezak, who works in the Supervisor of Assessments Office, the treasurer has never billed the subject property with the privilege tax because no application or registration or any documentation was ever received. Tezak testified that currently the treasurer is the caretaker of the documents and has nothing on the subject property; Tezak also volunteered the treasurer had records on other properties in the area, other properties with the same name, but not the subject property.

Tezak testified that if an existing property is receiving the privilege tax, it continues to receive the privilege tax. Tezak was asked, "if a person now purchased a property and went through the process to file an application for a privilege tax, would the application be accepted or denied?" Tezak answered denied. Tezak was asked by the board of review representative if it was her testimony today that as of the date of this hearing there is no documentation by the county that there has ever been an application for the subject property for privilege tax? Tezak answered, "correct."

The ALJ asked Tezak what communication she has had with Washington Township concerning the subject property. After a pause, Tezak said, "Uhm, we talked to her regarding this because she said that, uhm, there was a mobile home, but we couldn't assess it as a mobile home because there was no application." When asked if she has seen the appellant's evidence in this appeal, Tezak said that she has not. Then, when asked if she had seen Appellants' Exhibit #3, the mobile home registration form dated September 18, 2007, Tezak stated:

> I have seen that registration because in the prior years the township assessor wants us to do a Certificate of Error. And, honestly, I'm guessing that it's very possible that a Certificate of Error could have been processed because back in that time area is when the law had just recently changed and if the assessor made us under the impression that she put the building on in error because the taxpayer was under privilege tax and then she picked up the building and posted it in error onto the property, we would remove that. And then the following year, the building

> assessment never came off again and no privilege tax, or applications or anything had been made so at that point we couldn't remove it because it had to be real estate.

Tezak acknowledges that there was a corrected 2011 real property tax bill making the subject's assessment zero for the mobile home. When asked if Washington Township tried to remove it again for tax year 2012, Tezak did not believe so.

When asked if she has any reason to dispute the authenticity of Appellants' Exhibit #3, the registration form, Tezak said she did not know "because unfortunately when we did the Certificate of Error, it was in 2011, or excuse me, 2012 for 2011 based on the information the assessor would have placed in there. But I don't know that that was from 2007 or was that from 2011." When asked further about the date on the form itself, Tezak opined that the forms are not updated that often. She further stated she did not know if the township assessor had that form in her office and had "them" fill it out at the time. "I honestly don't know."

Lastly, the ALJ asked Tezak if she had any idea why the township assessor was not at the hearing today to defend her actions, to which Tezak responded, "Absolutely not."

On redirect, the board of review inquired about Tezak's testimony that she has seen Appellants' Exhibit #3 dated in 2007. Tezak was responding, "Well, unfortunately John, our - - I don't know . . . " at which point Trowbridge interjected and said, "Let me ask a question that you can answer: what was the first year that you saw this document dated 2007?" Tezak responded, "To my knowledge, this year" which she clarified as 2017; Tezak testified that she saw the document in conjunction with this appeal. Tezak then also offered that the document may have been among the documentation that the township assessor would have submitted in conjunction with the Certificate of Error process for approval by the Supervisor of Assessment's Office concerning the 2011 assessment, but "unfortunately, because she made us under the impression a privilege tax was being paid and this building was placed in error, we removed the building." Tezak further testified that no privilege tax was being paid and no privilege tax was paid in 2012 so if "they" (meaning the taxpayer or the township assessor) would have come to us in 2012, we would have had to have said 'no, we cannot move forward because no privilege tax was paid' noting that even though a Certificate of Error was issued for 2011, we may have issued the certificate in error, based on the documentation that was submitted to us.

If in 2007 the township assessor had received the mobile home registration form from the taxpayers, Tezak testified that the township assessor should have forwarded the completed form to the treasurer's office to become a privilege tax. If that did not happen, according to Tezak, "then it would be up to the taxpayer to make sure that their registration and every documentation was submitted to the appropriate person." Then, if taxpayer continually calls the township assessor questioning the assessment of the subject property that lacks inclusion of the mobile home and the response from the township assessor was "that is your real property tax, you have a mobile home," it was Tezak's testimony that then the taxpayer should be calling the treasurer asking why they do not have a tax bill for the mobile home. In response to the question from the ALJ, how would the taxpayer know to call the treasurer about a tax bill for the mobile home, Tezak noted that the taxpayer gets a bill from the treasurer for the property as shown on the tax bill with the treasurer's

name and phone number on it.[7] It was Tezak's opinion that the taxpayer should be calling the individual who is billing you, particularly when the assessor indicated they do not know what is going on.

Alternatively, if the taxpayer had made inquiry with the Supervisor of Assessments Office, Tezak opined that the taxpayer would have been told that they should be billed under the mobile home privilege tax by the treasurer's office. Tezak's testimony never addressed whether she spoke with appellant Judith Holleman and, if she did, what she told the appellant.

Tezak testified that in 2017, as of the date of the hearing before the Property Tax Appeal Board, an individual property owner would return a Mobile Home Registration form to the Treasurer's Office. When asked who hands out the form to property owners, Tezak was unclear whether it was the Treasurer or the County Clerk because "it had just switched in the last couple of years." Tezak then also testified that in 2007 it was the County Clerk that would have provided a blank registration form.

Based on the foregoing evidence, the board of review requested confirmation of the subject's real property assessment because there was no application [mobile home registration] filed for this property prior to 2011. In addition, the subject parcel has additional improvements beyond the mobile home which should have been assessed from 2007 onward. At the hearing, the board of review had no assessment data available for those additional improvements.

As a follow-up to the facts elicited at hearing, on September 14, 2017, the Property Tax Appeal Board through the assigned ALJ issued a letter to the Will County Board of Review with a copy sent to the appellants. The ALJ requested that the board of review provide the 2013 assessments for two decks located on the subject property within 21 days of the date of the letter. On September 22, 2017, the Will County Board of Review issued a letter to the ALJ with a copy to the appellants reporting that the smaller deck has an assessment of $225 and the larger deck has an assessment of $2,571.

The documentary record of the Property Tax Appeal Board includes a two-page rebuttal filed by the appellants in September 2014 in response to the documentary evidence filed by the Will County Board of Review.

In rebuttal at the hearing, the appellant Judith Holleman testified that once when she met with the local tax assessor to discuss the lack of an assessment on her home, she was handed a mobile home registration form with a form date referencing 2010 on the bottom. When given the form, the assessing official said 'you should have been given this; we issued this to everyone before the law changed.' The appellant denies ever having received that 2010-dated registration form; the appellant also indicated that she had already filled out a similar form and when the appellant questioned if the new form should be completed she was told not to fill it out, "I am just showing you what it should be."

[7] It is noted that Appellants' Exhibit #5, the corrected 2011 Levy Property Tax Bill, on its face refers to "Will County Collector" with a telephone number; the document has no reference specifically to the Will County Treasurer's Office.

Since moving into the mobile home, the appellant believes the dwelling has been taxed improperly. The appellant acknowledged at hearing that a privilege tax was not paid from 2007 to 2017. However, she also noted that the appellants have been paying real property taxes since 2012 and the appellants, if successful with this appeal, would like credit for the taxes that have been paid. The appellant argued that she performed her due diligence in working with the local assessor along with the couple of times that the appellant spoke with Kathy Tezak on the telephone; the appellant contends that everyone was led to believe that the situation was to be rectified, but it has yet to be resolved particularly in comparison to the appellants' neighbors.

Conclusion of Law

The crux of this appeal involves the change in Illinois law regarding the manner of taxation of mobile homes located outside of mobile home parks as real estate that became effective January 1, 2011. There was no dispute on the record that the subject dwelling is a mobile home as defined by Illinois law as set forth in Mobile Home Local Services Tax Act (35 ILCS 515/1). The question posed here by the appellants is whether the subject mobile home, having been installed in 2007, although not taxed from 2007 to date under the Mobile Home Local Services Tax Act (Privilege Tax) through no fault of their own, is now in 2013 entitled to be grandfathered in under the privilege tax, rather than being taxed as real estate in accordance with the change in law that became effective January 1, 2011.

The appellants argued the subject property was incorrectly classified and assessed as real property for 2012 and 2013. The instant appeal only concerns tax year 2013; the Property Tax Appeal Board has no retroactive jurisdiction concerning tax year 2012. The *pro se* appellants contend the subject mobile home should be taxed in accordance with what they referred to as the Mobile Home Tax Act which is more formally known as the Mobile Home Local Services Tax Act (Privilege Tax) (35 ILCS 515/1 et seq.). The basis for this argument is that the subject mobile home was installed on private property in 2007. After the installation and in response to correspondence from the Washington Township Assessor, a mobile home registration form was completed by the appellants and mailed to the township assessor at the address provided. Despite the mailing of the registration form as requested, based on the facts elicited at hearing, the subject mobile home was not taxed pursuant to the Privilege Tax from 2007 to date. The board of review submitted a memorandum from the township assessor asserting her office "did not receive the mobile home registration form."

There is no factual dispute that the subject property from 2007 through and including 2010 was assessed only for its land and farm building; the subject mobile home was picked up by the assessing officials for a real property improvement assessment for the first time in 2011. Also based upon the facts elicited at hearing and as conceded in documentation filed by the Will County Board of Review, the appellants made numerous inquiries about the taxation/assessment of the mobile home in tax years 2008, 2009 and 2010 with no change in assessment treatment and/or taxation of the mobile home until 2011 due to the change in law. Once there was a change in law on January 1, 2011, the subject mobile home was assessed and taxed as real property by the assessing officials. However, through the efforts of the township assessor when the 2011 taxation of the mobile home as real property was questioned by the appellants, a Certificate of Error was completed and the assessment of the mobile home was again reduced to zero for purposes of real property assessment. Although the documentation of the Certificate of Error was not submitted in

this proceeding by the assessing officials, there is no dispute on the record that the actions of Washington Township Assessor Carol Ann Blume initiated the process for the issuance of a Certificate of Error for tax year 2011. It was that action by the township assessor which removed the improvement assessment of the subject mobile home from real property assessment and resulted in the issuance of a corrected 2011 real property tax bill (Appellants' Exhibit #5).

In response to this appeal, the board of review contends the appellants failed to register the subject mobile home. Therefore, in accordance with a change in law effective January 1, 2011 the subject property was properly classified and assessed as real property. Based on the evidence presented, the Will County Board of Review contends that the subject mobile home dwelling, which is not located in a mobile home park, would have been assessed in 2007 and onward (until such time as it sold or was moved to another parcel outside of a mobile home park after January 1, 2011) under the 'privilege tax' if the assessing officials would have received the completed registration form from the property owner.

By its own terms, Public Act 96-1477 took effect January 1, 2011 and provided, in pertinent part, that mobile homes located outside of mobile home parks that were taxed under the Mobile Home Local Services Tax Act shall continue to be so taxed until such manufactured or mobile home is sold, transferred or relocated, at which time it shall be classified, assessed and taxed as real property. (35 ILCS 200/1-130(b))

Prior to January 1, 2011 and even effective as early as December 2, 1994, the law provided as follows in 35 ILCS 515/4:

> The owner of each inhabited mobile home located in this State on the effective date of this Act shall, within 30 days after such date, file with the township assessor, if any, or with the Supervisor of Assessments or county assessor if there is no township assessor, or with the county assessor in those counties in which a county assessor is elected pursuant to Section 3-45 of the Property Tax Code, a mobile home registration form containing the information hereinafter specified. . . . The owner of a mobile home not located in a mobile home park shall, within 30 days after initial placement of such mobile home in any county and within 30 days after movement of such mobile home to a new location, file with the county assessor, Supervisor of Assessments or township assessor, as the case may be, a mobile home registration showing the name and address of the owner and every occupant of the mobile home, the location of the mobile home, the year of manufacture, and the square feet of floor space contained in such mobile home together with the date that the mobile home became inhabited, was initially placed in the county, or was moved to a new location. Such registration shall also include the license number of such mobile home and of the towing vehicle, if there be any, and the State issuing such licenses. The registration shall be signed by the owner or occupant of the mobile home. It is the duty of each township assessor, if any, and each Supervisor of Assessments or county assessor if there is no township assessor, or the county assessor in those counties in which a county assessor is elected pursuant to Section 3-45 of the Property Tax Code, to require timely filing of a properly completed registration for each mobile home located in his township or county, as the case may be. Any person furnishing misinformation for purposes of registration or

> failing to file a required registration is guilty of a Class A misdemeanor. This Section applies only when the tax permitted by Section 3 has been imposed.

Thus, as set forth above even prior to January 1, 2011, the Mobile Home Local Services Tax Act called for "registration" of the subject mobile home. The Board further takes notice that the registration provision effective January 1, 2011, pursuant to Section 515/4 of the Mobile Home Local Services Tax Act (35 ILCS 515/4; P.A. 96-1477, eff. 1-1-11), is not substantively different than the version set forth above. It provides:

> The owner of each inhabited mobile home or manufactured home located in this State, but not located inside of a mobile home park, on the effective date of this amendatory Act of the 96th General Assembly shall, within 30 days after such date, record with the Office of the Recorder in the county where the mobile home or manufactured home is located a mobile home registration form containing the information hereinafter specified, subject to the county's recording fees. . . . The owner of a mobile home or manufactured home not located in a mobile home park, other than a mobile home or manufactured home with respect to which the requirements of Section 5-30 of the Conveyance and Encumbrance of Manufactured Homes as Real Property and Severance Act [765 ILCS 170/5-35] and the requirements of Section 3-116.1 or Section 3-116.2 of the Illinois Vehicle Code [625 ILCS 5/3-116.1, 625 ILCS 5/3-116.2], as applicable, have been satisfied unless with respect to the same manufactured home there has been recorded an affidavit of severance pursuant to Section 5-50 of the Conveyance and Encumbrance of Manufactured Homes as Real Property and Severance Act [765 ILCS 170/5-50], shall, within 30 days after initial placement of such mobile home or manufactured home in any county and within 30 days after movement of such mobile home or manufactured home to a new location, record with the Office of the Recorder in the county where the mobile home or manufactured home is located a mobile home registration showing the name and address of the owner and every occupant of the mobile home or manufactured home, the location of the mobile home or manufactured home, the year of manufacture, and the square feet of floor space contained in such mobile home or manufactured home together with the date that the mobile home or manufactured home became inhabited, was initially installed and set up in the county, or was moved to a new location. Such registration shall also include the license number of such mobile home or manufactured home and of the towing vehicle, if there be any, and the State issuing such licenses, subject to the county's recording fees. In the case of a mobile home or manufactured home not located in a mobile home park, the registration shall be signed by the owner or occupant of the mobile home or manufactured home. Failure to record the registration shall not prevent the home from being assessed and taxed as real property. It is the duty of each township assessor, if any, and each Supervisor of Assessments or county assessor if there is no township assessor, or the county assessor in those counties in which a county assessor is elected pursuant to Section 3-45 of the Property Tax Code, to require timely filing of a properly completed registration for each mobile home or manufactured home located in a mobile home park in his or her township or county, as the case may be. Any person furnishing misinformation for purposes of registration or failing to record a required

> registration is guilty of a Class A misdemeanor. This Section applies only when the tax permitted by Section 3 has been imposed on mobile homes and manufactured homes located inside mobile home parks.

This record is clear, the appellants through Judith Holleman provided sworn testimony that the completed mobile home registration form was mailed to the offices of the Washington Township Assessor at the address provided on or about September 24, 2007. There was no sworn contradictory evidence or testimony presented by the Will County Board of Review. The only evidence on this issue presented by the Will County Board of Review was an undated letter from Carol Ann Blume stating, in pertinent part, "the township assessor's office did not receive the mobile home registration form" and the testimony of Kathy Tezak, which the Board finds is hearsay as to the records of the treasurer's office since Tezak is not employed by the treasurer's office, but by the office of the Will County Supervisor of Assessments, that there were no records of the registration.

On this record, the Property Tax Appeal Board gives greater weight and credibility to the testimony of appellant Judith Holleman along with the supporting documentation as displayed in Appellants' Exhibits #2 and #3. The Board finds that the appellants timely submitted a completed mobile home registration form in September 2007 (Appellants' Exhibit #3), the Certificate of Occupancy was issued by Will County (Appellants' Exhibit #4), and the registration form was requested by the Washington Township Assessor (Appellants' Exhibit #2). (35 ILCS 200/515-4). The record indicates that the appellants took reasonable steps to comply with the request of the township assessor to return by mail a Will County Mobile Home Registration form which had been presented by Carol Ann Blume.

In an analogous case, the Fifth District Appellate Court held that registration was not a prerequisite for taxation under the Mobile Home Local Services Tax Act. Jones v. Property Tax Appeal Board, 2017 IL App (5th) 160199. In Jones, the court found that assessing officials must assess and tax property according to its proper classification regardless of whether homeowners comply with the registration requirement. To support this conclusion, the appellate court cited the statutes governing the applicability of the privilege tax having used mandatory language, "they provide that such homes 'must' or 'shall' be assessed and taxed under the Mobile Home [Local Services] Tax Act. See 35 ILCS 200/1-130(b) (West 2010); 35 ILCS 515/1(b) (West 2010); 35 ILCS 517/10(b) (West 2010)." Id. at ¶ 37.

The Property Tax Appeal Board finds that the board of review did not refute the authenticity of the appellants' registration form (Appellants' Exhibit #3). The Property Tax Appeal Board also finds the unrefuted record supports the appellants' claim in this matter that the subject property was not correctly classified in a like manner to the ruling in Jones.

Instead of grandfathering in the subject mobile home for the 2011 assessment year, because of the purported lack of registration of the subject mobile home, the appellants were assessed and taxed on the mobile home as real estate in tax years 2011, 2012 and 2013. Furthermore, the undisputed record reveals that the assessing officials took action to remove the real property assessment of the mobile home for tax year 2011 by the completion of a Certificate of Error. However, the assessing officials did not make such a similar correction for tax years 2012 and 2013. As noted previously, the Property Tax Appeal Board lacks jurisdiction to address tax year 2012, but based upon this

record the Board finds that for tax year 2013 the subject mobile home was not properly classified or taxed in accordance with the Mobile Home Local Services Tax Act and in accordance with the court's holding in Jones, *supra*.

The next question in this appeal is the correct assessment of the subject property in light of the evidence in the record. As to the decks based upon the supplemental submission in the record, the Property Tax Appeal Board finds subject decks which are features of the property shall be assessed in accordance with the data provided by the Will County Board of Review for tax year 2013.

The taxpayers also contend assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds with the determination as to classification that has been made in this matter, the Board need not further address the equity argument as the subject mobile home will henceforth (until a sale or relocation of the mobile home after January 1, 2011) be treated in an equitable fashion to those comparable area mobile homes that were being taxed in accordance with the Mobile Home Local Services Tax Act.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman

Member

Acting Member

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: February 20, 2018

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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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