



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

APPELLANT: Teriann Gutierrez
DOCKET NO.: 13-05056.001-C-1
PARCEL NO.: 08-09-100-002

The parties of record before the Property Tax Appeal Board are Teriann Gutierrez, the appellant, by attorney Ryan Byers, of Rammelkamp Bradney, P.C. in Jacksonville, and the Morgan County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Morgan** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$4,180
Homesite:	\$2,090
Buildings:	\$44,820
Outbuildings:	\$0
TOTAL:	\$51,090

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2012 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 49.75-acre parcel includes both farmland and non-farmland acreage. Part of the non-farmland acreage is utilized as a campground, known as Buena Vista Farms. The campground includes traditional camping and recreational vehicle parking; the facility known as "The Lodge" is available for rental as a banquet/meeting center for private parties and weddings.

The campgrounds are also improved with five "park model trailers" or "recreational park trailers" (hereinafter "RPTs" or "units"), several of which are available for rent. The units also have a window air conditioning unit and electric baseboard heat. Each of the RPTs use a hose to hook up for water service, a hose to hook up for sewer service and an electrical plug to obtain electric service. The RPTs also have a set of stairs/porch/deck which is not attached to the unit along

with skirting. The units have a permanently attached trailer bed or chassis with removable wheels and a removable hitch. The units were placed on the subject parcel in mid-2012. As the trailers are in place more than 30 consecutive days, the trailers are tied down in place by straps connected to concrete footings with an eyelet in the center. The subject property is located in Chapin, Township 15N, Range 11W, Morgan County.

The property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 12-02300.001-R-1. In that appeal, the Property Tax Appeal Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal along with the stipulation of the parties that the building on the subject parcel known as "The Lodge" would have an assessment of \$30,000 for tax years 2013 and 2014 upon the filing of subsequent appeals by the appellant before the Property Tax Appeal Board.

The appellant's appeal was based on a contention of law, citing the stipulation concerning the assessment of "The Lodge" building as part of the 2012 decision of the Property Tax Appeal Board. The appellant contended that the appeal was filed solely to adjust the assessment for 2013 pursuant to the parties' stipulation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,090. The board of review further reported that the assessment for the farmland was \$4,180, the homesite assessment was \$2,090 and the improvements have an assessment of \$44,820.

A memorandum filed with the "Board of Review Notes on Appeal" further reported that the prior year 2012 decision of the Property Tax Appeal Board was carried forward to tax year 2013. The only exception(s) were (1) an increase in the assessment of the cabins which had been a partial assessment for 2012 since they had only been installed in July 2012 (an increase of \$6,080) and (2) an increase to account for two wooden decks/docks overlooking the lakes (assessment of \$2,660). In support of these assessment increases, the board of review cited to the final paragraph of the 2012 Final Administrative Decision of the Property Tax Appeal Board and Footnote 15 within that decision noting the partial improvement assessment of the cabins and the lack of assessment data for the decks/docks. Based on this evidence and argument, the board of review requested confirmation of the subject's 2013 assessment as reported.

The Property Tax Appeal Board finds from its analysis of the record that the evidence in this appeal is no different from that of the prior year. On this record, the Board finds that the 2012 assessment as established by the Property Tax Appeal Board along with the increase to the cabins as a full year assessment and the addition of an assessment of the decks/dock is appropriate.

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: _____

CERTIFICATION

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: December 19, 2017



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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Teriann Gutierrez, by attorney:
Ryan Byers
Rammelkamp Bradney, P.C.
232 West State Street
Jacksonville, IL 62651

COUNTY

Morgan County Board of Review
Morgan County Courthouse
Jacksonville, IL 62650