



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

APPELLANT: John Cooper  
DOCKET NO.: 14-03666.001-R-1  
PARCEL NO.: 03-2-068-07

The parties of record before the Property Tax Appeal Board are John Cooper, the appellant, and the Edwards 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 **Edwards** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$2,305  
**IMPR.:** \$0  
**TOTAL:** \$2,305

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final decision of the Edwards County Board of Review, issued on July 21, 2015, pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) in order to challenge the assessment for the 2014 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 owned by the appellant/taxpayer is improved with a mobile home and ancillary structures which were described as belonging to the mobile home owner/tenant and consisting of items "such as" portable carports, portable storage sheds, decks, non-movable steps and central air units. The parcel has a 9,600 square foot site and is located in Albion, Albion Township, Edwards County.

The appellant pursued this appeal as a contention of law contending that the ancillary structures located on the subject parcel should not be assessed as real estate and furthermore should not be taxed to the land owner since the land owner does not own those ancillary items. In support of this argument the appellant submitted a ten-page brief.

There is no dispute on the record that the mobile home is being taxed pursuant to the privilege tax or the Mobile Home Local Services Tax Act (35 ILCS 515/1 et seq.). From the record, this

tax bill is being issued to the mobile home owner directly. The parties have no dispute regarding the privilege tax billing for the existing mobile home.

Factually, the appellant contends the subject parcel is being rented as a vacant lot and it was the tenant of the vacant lot who has placed both the mobile home and ancillary structures (described as personal property) upon the parcel. The appellant further contends that the subject parcel will remain a vacant lot when the mobile home owner moves and "takes all of their belonging[s] with them, including these ancillary structures." (Brief, p. 1) Since the appellant did not make the improvements to the land, the appellant contends that he should not be taxed for the items.

For purposes of this appeal, the appellant/taxpayer disputes only the real property assessment for these ancillary structures, described as personal property owned by the tenant. The appellant asserted that those items are not subject to assessment as real property under the Property Tax Code and furthermore should not be assessed to the appellant as he is only the owner of the land, not the owner of the items of personal property.

Based upon the foregoing argument, the appellant seeks to reduce the improvement assessment of the subject parcel from \$1,000 to zero.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,305. The assessing officials assigned an improvement assessment to the subject parcel of \$1,000.

The assessing officials failed to provide a copy of the property record card with the evidentiary submission to the Property Tax Appeal Board. (86 Ill.Admin.Code S1910.40(a)). The board of review also did not provide any itemization of what improvements have been assessed or data on the individual assessments attached to those items. Additionally, the board of review did not dispute in any manner the appellant's contention of the ancillary structures which were assessed as improvements to the subject parcel with a total assessment of \$1,000.

In support of its contention of the correct assessment, the board of review submitted citations to the Property Tax Code and cases, one in particular, arguing that the assessment of improvements to the owner of the land or parcel are legally appropriate.

Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

### **Conclusion of Law**

The parties did not dispute the fact that the mobile home located on the subject property owned by the tenant was receiving the privilege tax provided by the Mobile Home Local Services Tax Act (35 ILCS 515/1 et seq.). For this appeal, the appellant contends the subject's ancillary structures, located on the subject parcel, should not be assessed and taxed as real estate to the owner of the land, because the owner of the land does not own the ancillary structures. In other words, the appellant asserts that he should not be liable for the assessment of the subject property "improvements" because he was not the owner of these ancillary improvements.

Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63. After a thorough review of the evidence in the record and the arguments that have been made, the Board finds the appellant established by a preponderance of the evidence that a reduction in the subject's improvement assessment is warranted commensurate with the appellant's request.

Only the appellant provided a description of the reported 'ancillary structures' which were imprecisely described "such as portable carports, portable storage sheds, decks, non-movable steps and central air units." There were no photographs of the purported items. There was no property record provided that itemized the assessed improvements and the individual assessments assigned to each of the improvements. Therefore, in this regard, the record is severely lacking in detail. However, the Property Tax Appeal Board further finds that the board of review did not dispute in any manner the appellant's description of the assessed improvements on the subject parcel.

In the case of In re Hutchens, 34 Ill.App.3d 1039 (4<sup>th</sup> Dist. 1976), cited by both parties in this proceeding, a cabin was transported to leased land, set upon pillars made of concrete blocks and shimmed up with shingles, was taxed separately from the land. Unlike in the cases involving the assessment of mobile homes, in Hutchens there was no statutory scheme for classifying the cabin. In Hutchens, the trial court found that the manner of the placement of the cabin on blocks and a provision of the lease for plumbing connections between the cabin and a septic tank and a well sufficiently attached the cabin to the land to 'become a part of it.' (Id. at 1040-1041) On appeal, the court found that while the cabin was part of the real estate, it should not have been assessed and taxed as a separate entity, but determined that the value of the cabin should have been included in the assessment of the tract of land that was listed in the name of the landlord. On appeal, the Fourth District Appellate Court held that as far as property taxes are concerned, the finding of the trial court that the cabin was part of the real estate was not contrary to the manifest weight of the evidence. The Property Tax Appeal Board finds that Hutchens, in part, stands for the proposition that ancillary improvements which were owned by different individuals does not preclude the ancillary improvements from being classified, assessed and taxed as improvements to the real estate or to the land owner.

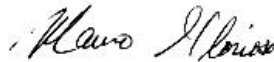
However, the Property Tax Appeal Board finds that the instant factual circumstance of ancillary improvements to a mobile home being made by the tenant of the property is factually and legally indistinguishable from the determination in Boone County Board of Review v. Property Tax Appeal Board, 276 Ill.App.3d 989, 659 N.E.2d 72, 213 Ill.Dec. 442 (2<sup>nd</sup> Dist. 1995). In Boone, the issue concerned the assessment of certain additions constructed by mobile homeowners that were assessed against the *mobile home park owners*. The additions included canopies, decks, porches and garages that mobile homeowners, who were leasing lots from the *park owners*, had placed upon the lots. The court found that "annexations by a tenant are presumed to be made for the tenant's benefit and not made to enrich the freehold." (Id. at 997). Based on the evidence of

record in Boone, both the park owners and the mobile home owners did not intend the additions at issue to become permanent.

After considering the unrefuted evidence in this record from the appellant that the subject vacant lot will remain vacant "when the mobile home owner moves and takes all of their belonging[s] with them," the Property Tax Appeal Board likewise finds the ancillary improvement(s) described in this appeal are not fixtures, are not annexed to the realty and there is no indication that there was an intent to make a permanent accession to the freehold. Therefore, on this record, the Property Tax Appeal Board finds the subject ancillary improvements are properly classified as personal property which is not assessable as real property to the land owner. (See Boone County Board of Review, supra).

In conclusion, based on the evidence of record in this matter, the Board finds a reduction in the subject's assessment is justified commensurate with the appellant's request.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: April 17, 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

AGENCY

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COUNTY

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