



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

APPELLANT: Franklin & Jodi Stoner
DOCKET NO.: 16-00255.001-F-1
PARCEL NO.: 18-02-300-010

The parties of record before the Property Tax Appeal Board are Franklin & Jodi Stoner, the appellants, and the Woodford 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 **Woodford** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$1,754
Homesite:	\$8,161
Residence:	\$77,607
Outbuildings:	\$9,067
TOTAL:	\$96,589

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Woodford County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 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 property is a 27.99-acre site composed of a dwelling and farm buildings. Among the farm buildings is a 12 foot by 30 foot (360 square foot) portable shed on skids and which was installed in approximately 2012 or 2013. The subject parcel is located in Congerville, Montgomery Township, Woodford County.

The appellants contend assessment inequity as the basis of the appeal concerning the assessment of a portable shed which is listed among the farm buildings of the subject property. The appellants raised no disputes concerning either the land (farmland and homesite), the residential or the other farm building assessments of the subject parcel.

In support of the portable shed inequity argument, the appellants submitted information on nine equity comparables along with a brief. In the brief, the appellants contend that the local assessing officials have implemented a new policy concerning portable/mobile sheds of 288 square feet or larger and declared these structures shall be assessed as real estate whereas the same structure that is smaller than 288 square feet shall be not assessed as real estate. With citations to Article IX, section 4(a) of the Illinois Constitution and case law for the proposition that taxes on property is not lawful if it creates a 'substantial disparity between similar properties or classes of taxpayers.' Citing to Oregon Comm. School Dist. v. Property Tax Appeal Board, 285 Ill.App.3d 170, 178 (2nd Dist. 1996); Moniot v. Property Tax Appeal Board, 11 Ill.App.3d 309 (3rd Dist. 1973).

In the Section V grid analysis of appeal petition, the appellants set forth limited data on nine comparables located in Secor, El Paso, Eureka, Congerville and Goodfield. The comparables were located from 2.5 to 10-miles from the subject property. The appellants report that comparable #1 has "two sheds on skids" and each of the other eight properties have a "shed on skids" with no assessment applied to any of these comparables. As part of the submission, the appellants also provided black and white photographs and property record cards for each comparable:

- The photographic evidence for comparable #1 depicts what is marked as both a 320 square foot shed and a 246 square foot shed, neither of which have been depicted as assessable improvements on the property record card according to the appellants.
- The photographic evidence for comparable #2 depicts what is marked as a 366 square foot shed which is identified on the property record card as "NV" or no value.¹
- The photographic evidence for comparable #3 depicts what is marked as a 305 square foot shed which is not listed on the property record card.
- The photographic evidence for comparable #4 depicts what is marked as an 11 foot by 15 foot (165 square foot) shed which is identified on the property record card as "shed on skids" and "NV" or no value.
- The photographic evidence for comparable #5 depicts what is marked as a ten foot by nine foot (90 square feet) shed which is not listed on the property record card.
- The photographic evidence for comparable #6 depicts what is marked as an eight foot by eight foot (64 square foot) shed which is not listed on the property record card.
- The photographic evidence for comparable #7 depicts what is marked as a six foot by fourteen foot (84 square foot) shed which is not listed on the property record card.
- The photographic evidence for comparable #8 depicts what is marked as a nine foot by eight foot (72 square foot) shed which is not listed on the property record card.
- The photographic evidence for comparable #9 depicts what is marked as an eight foot by twelve foot (96 square foot) shed which is not listed on the property record card.

The appellants contend the subject portable shed has an assessment of \$1,087 which should be removed from the subject's total assessment as similar portable sheds in the county are not being assessed. In light of the foregoing evidence and argument, the appellants requested a reduction

¹ Upon examination of the property record card, the portable shed on skids is described as 14 feet by 32 feet (448 square feet) with the notation "NV."

in the total farm building assessment to \$7,980 for a new total assessment of the subject property of \$95,502.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,589. The subject property has a farmland assessment of \$1,754; a homesite assessment of \$8,161; a dwelling improvement assessment of \$77,607; and a farm outbuildings assessment of \$9,067.

As part of the board of review evidence, as depicted on the back of the subject's property record card, the valuation of the subject shed reflects a farm building market value of \$3,260 (see also Chart 2); as the level of assessments for farm buildings reported by the board of review is 33.33%, the resulting assessment for the subject's portable shed is \$1,087.

In support of its contention of the correct assessment, the board of review submitted a memorandum outlining a response to the appellants' evidence, citation to prior decisions of the Property Tax Appeal Board concerning the assessment of portable buildings along with arguments and data to support the assessment of the subject portable shed. The Woodford County Board of Review states for assessment purposes the county-wide policy "is to consider any building larger than 288 square feet as real property, not personal property and therefore is assessed."

As to the subject shed, the board of review contends the structure was constructed in 2013 without a permit and was not identified or assessed "until the sale of the property in 2016 to the appellants." The board of review provided two Google Earth aerial photos identified as 2012 and 2013, where a structure appears only in the photograph dated 2013. The board of review also provided a copy of the applicable PTAX-203 Illinois Real Estate Transfer Declaration depicting the February 2016 purchase of the subject property and noting the lack of any personal property itemized on Line 12a as part of the transaction. Board of review submission (Chart 1) and the property record card² indicates that the subject shed was assessed in 2016.

As to the appellants' equity comparables, the board of review outlined data in a document marked Chart 1 and reiterated each property with different building sizes than reported by the appellants. As set forth in Chart 1, the board of review contends that appellant's sheds located on comparables #1 through #6 consist of eight sheds which range in size from 60 to 264 square feet of building area and were not assessed due to their respective sizes. As to appellants' comparable #7, the board of review reported the parcel "is not shown on our records to have an assessable shed." Appellants' comparable #8 has a shed which was built in 2017 of 504 square feet which will be assessed in tax year 2018 as a new improvement to the property according to the statement on board of review Chart 1. Finally, the board of review indicated that appellants' comparable #9 is improved with a 448 square foot shed that was installed in 2012 and was "not assessed." As part of the memorandum, the board of review reported appellants' comparable #9 shed was "built without a permit and was not identified on the [property record card]. This omission will be corrected in the next assessment year." The board of review also provided copies of property record cards for these properties.

² The property record card includes a notation, "2016 added shed on skids 12 x 30 valued, per assessor – No permit – No HIE."

As part of the submission, the board of review also included copies of three prior decisions of the Property Tax Appeal Board which were issued concerning properties located in either Monroe or Marion Counties³; the board of review contends these decisions stand for the proposition that "sheds larger than 10 foot by sixteen foot are assessed as real property." Therefore, the board of review contends these prior decisions "supports our decision to assess Mr. Stoner's shed as real property."

In further support of its assessment of the subject shed and as described in the accompanying memorandum, the board of review submitted a document identified as Chart 2 containing data on seven properties "with sheds on skids larger than 288 square feet" of building area which have been assessed as real property in 2016. The comparables are described as having sheds on skids or on gravel ranging in size from 200 to 504 square feet of building area and which were built in either 2015 or 2016. Board of review comparable #5, described as a 200 square foot shed, also reportedly has gas/electric hooked up. The board of review also provided color photographs of the subject and comparable sheds along with applicable property record cards.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend assessment inequity as the 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. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 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 the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Property Tax Appeal Board finds that each of the three prior decisions of the Board cited by the Woodford County Board of Review were appeals based upon contentions of law concerning the classification(s) of the sheds/structures as real property as described in each appeal. The respective appellants argued that the shed/structure at issue should not be assessed as real property as it was not a structure that was permanently affixed to a permanent foundation and thus was not assessable real property. Thus, the Property Tax Appeal Board finds the issue in those three appeals concerned the classification of the structure as either real versus personal property as real property is assessable and personal property is generally not assessable in Illinois. In contrast, the Board finds the instant appeal does not challenge the classification of the subject structure as real versus personal property, but rather challenges the lack of assessment equity and/or uniformity in treatment by the Woodford County assessing

³ The prior Board decisions are from property in Monroe County the case of Melissa Daab, Docket No. 10-04171.001-R-1 (July 19, 2013) and from Marion County the cases of Steven & JoAnn Pingsterhaus, Docket No. 12-00058.001-F-1 (May 21, 2014) and Gary Shanafelt, Docket No. 10-01314.001-R-1 (August 23, 2013).

officials in arbitrarily instituting a policy to assess all portable sheds containing at least 288 square feet of building area and, likewise, choosing not to assess any sheds which are smaller than 288 square feet of building area. Section 1-130 of the Property Tax Code defines real property for assessment purposes in part as:

The land itself, with all things contained therein, and also buildings, structures and improvements, and other permanent fixtures thereon, ... and all rights and privileges belonging or pertaining thereto, except where otherwise specified by this Code. Included therein is any vehicle or similar portable structure used or so constructed as to permit its use as a dwelling place, if the structure is resting in whole on a permanent foundation. . . . (35 ILCS 200/1-130).

In light of the foregoing statutory provision, the assessment of the subject shed is appropriate as a "structure" that is located on the premises (35 ILCS 200/1-130). In accordance with the terms of the Property Tax Code, the Property Tax Appeal Board finds the subject shed is a building or structure qualifying as real property as defined above and subject to real estate assessment and taxation. The sole question placed before the Property Tax Appeal Board is whether the Woodford County Board of Review has uniformly classified and assessed sheds like the subject structure as real estate for assessment purposes.

The Woodford County Board of Review acknowledged by its stated policy that not all portable sheds are treated uniformly. Namely, the board of review set forth a county-wide policy to consider any portable shed building of 288 square feet or larger as real property, not personal property and therefore assess such structure. As to the smaller portable sheds/structures cited by the appellants in their lack of assessment uniformity argument, the board of review in essence acknowledged that sheds smaller than 288 square feet of building area are not assessed within the county.

On this record, the parties presented a total of sixteen comparable properties to support their respective positions before the Property Tax Appeal Board containing a total of approximately seventeen portable sheds of varying sizes. In summary, the record depicts six parcels with a total of eight sheds on skids that range in size from 60 to 264 square feet of building area which are not being assessed; appellants' comparable #7 may or may not have a shed on the parcel and the Board can make no finding on this record as to this comparable⁴; appellants' comparables #8 and #9 which have sheds that contain 504 and 448 square feet of building area, respectively, which have not been assessed as of 2016 and where the board of review contends respectively in the chart and in the memorandum that these assessments will be corrected. The board of review provided Chart 2 along with photographs and applicable property record cards of seven properties located throughout the county in the townships of Worth, Cruger, Olio and Montgomery disclosing that sheds on skids or on gravel that "contain at least 288 square feet" of building area are being assessed; these board of review comparable sheds actually range in size from 200 to 504 square feet of building area and are each reportedly being assessed in 2016.

⁴ The appellants reported an 84 square foot shed for this property. The property record card states (3) sheds and "NV" or no value.

Although the appellants identified comparables #8 and #9 consisting of 504 and 448 square foot sheds, respectively, that were not being assessed in 2016, the board of review submission disclosed that the policy is to assess such structures as real property and, furthermore, the board of review affirmatively reported the sheds related to those properties would be assessed in the next assessment year. Additionally, the Property Tax Appeal Board finds it inconsistent for the board of review to present its comparable #5, a 200 square foot shed, as an assessed shed without further explanation, although the Board recognizes that the record reveals this shed does have gas/electric service to the structure.

In conclusion, the board of review submission disclosed that the policy is to assess portable sheds on skids or on gravel of 288 square feet of building area or more as real property. The Property Tax Appeal Board is certainly cognizant of the appellants' questioning of the assessment of the subject 360 square foot shed when discovering that other sheds within the county have not been similarly assessed. In the final analysis of the record, the Property Tax Appeal Board finds the evidence presented by the appellants did not demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction with respect to the assessment of the portable sheds containing 288 square feet of building area or more. Of the sixteen comparable parcels presented by the parties, the record reveals two instances of sheds that should have been assessed in 2016 and one instance of a shed (board of review comparable #5) of less than 288 square feet of building area which has been assessed. Thus, the record before the Property Tax Appeal Board does not support an inference of a lack of uniformity in treatment of portable sheds on skids or on gravel that contain at least contain 288 square feet of building area like the subject shed. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and as the appellants made no other challenge to the assessment of the subject structure, no change in the improvement assessment is warranted.

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



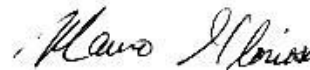
Member

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: June 16, 2020



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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