



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

APPELLANT: Jason Eubanks  
DOCKET NO.: 17-04710.001-R-1  
PARCEL NO.: 07-01-377-001

The parties of record before the Property Tax Appeal Board are Jason Eubanks, the appellant; and the Franklin 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 **Franklin** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$2,710  
**IMPR.:** \$9,640  
**TOTAL:** \$12,350

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Franklin County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.<sup>1</sup>

**Findings of Fact**

The subject property consists of a one-story pole barn building containing 1,500 square feet of building area. The building was constructed in 2017 on a concrete slab foundation. The building features three garage doors with a concrete apron. The pole barn has a 400-square foot canopy along the rear of the building and it is serviced by electricity. In addition, the subject property contains a two-story, 225-square foot outbuilding with a wood exterior construction and a metal roof. The building is built on skids (wooden pallets) foundation and features a wood floor. The building has a canopy-style open porch on one side of the building and a symmetrical but enclosed area on the opposite side of the building used to house farm animals. This building is likewise serviced by electricity. The two outbuildings are situated on a three-acre lot located in Benton, Browning Township, Franklin County.

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<sup>1</sup> This appeal was a part of a consolidated hearing with Docket No. 17-04668.001-R-1 (property ID number 07-01-377-002).

The appellant appeared before the Property Tax Appeal Board contending improvement assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within five miles of the subject property. The comparables are described as one-story pole barns of metal exterior construction containing 1,200 or 2,520 square feet of building area. The buildings were constructed from 2004 to 2015. The comparables have undetermined improvement assessments for 2017, the current assessment year.

The appellant, Jason Eubanks, testified before the Property Tax Appeal Board that the improvement assessment amounts which he listed in his grid analysis were based upon his best estimates due to the fact that the pole barns did not have separate assessments from the residence. Upon request from the Administrative Law Judge, the board of review provided property record information for the appellant's three comparables which confirmed that the pole barns were assessed together with the residence.

On cross examination, the appellant testified that the estimated cost of building the pole barn in 2015 was between \$40,000 and \$42,000 including labor and materials. The appellant acknowledged that the \$27,033 estimated full market value for the pole barn along with the "playhouse" as reflected on the subject's property record card is much lower than the appellant's own estimate of the cost of constructing the pole barn alone. On further cross examination, the appellant acknowledged that the price per square foot of building area for the subject and his three comparables was inaccurate. Finally, on cross examination, the board of review noted that appellant's comparables #1 and #2 are located in a different township than the subject and that comparable #3 is receiving a preferential farm assessment, unlike the subject.

As to the playhouse/barn, the appellant argued that it is not part of the real estate and therefore should not be assessed. Mr. Eubanks testified that he built the "playhouse" on a "skid" foundation and that he would be able to connect a tractor to it and remove it from the premises but only after deconstructing portions of the structure including the two canopies. Mr. Eubanks testified that the barn/playhouse has a loft area and electricity but no heat, air conditioning or plumbing, and that it is used by his children as a playhouse. Mr. Eubanks further testified that the enclosed "porch" area on the other side of the building houses ponies, chickens and goats.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,350. The subject property has an improvement assessment of \$9,640 or \$6.43 per square foot of building area.<sup>2</sup> In support of its contention of the correct assessment, the board of review submitted information prepared by the Browning Township Assessor, Kerrie Smith, on five equity comparables located within the same township as the subject. The comparables are improved with pole barns with metal exterior and frame construction. The pole barns were built from 1997 to 2014 and range in size from 1,200 to 1,800 square feet of building area. The pole barns each feature concrete floors, three have canopies; one comparable features a 512-square foot living area which is drywalled and has electricity and central air conditioning. The comparables have improvement assessments ranging from \$4,882 to \$9,533 or from \$4.07 to \$6.21 per square foot of building area.

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<sup>2</sup> The improvement assessment of \$9,640 includes the pole barn along with the "playhouse".

The board of review called Browning Township Assessor, Kerrie Smith, as a witness who testified in favor of confirming the subject's assessment. Smith testified that her calculation of replacement cost new for the pole barn minus depreciation was \$24,529 which is significantly lower than the appellant's estimated cost of \$40,000 to \$42,000 to construct the pole barn. Smith also testified that the board of review's five comparables consist of only pole barns and are not grouped with other improvements. Finally, Smith testified that the five comparables are located in closer proximity to the subject than the appellant's comparables.

As to the barn/playhouse, Ms. Smith testified that the assessment was determined by using the Department of Revenue Publication - 122 Schedule as a cost source. In addition, Ms. Smith testified that the playhouse, (being a two-story permanent fixture, with electricity and a portion used to house farm animals), is equally assessed as any other outbuilding in the township of similar size and utility. Ms. Smith also testified as to the photographs that she took of both the pole barn and the "playhouse". Mr. Eubanks confirmed that the photographs are an accurate depiction of the two structures in 2017, the assessment year in question.

On cross examination, Smith acknowledged that three comparable pole barns have superior taller door openings allowing for housing of taller vehicles and equipment, but she contended that the subject is of superior quality and design.

### **Conclusion of Law**

The taxpayer contends 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. 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted for the Board's consideration a total of eight suggested equity comparables with various degrees of similarity to the subject. The Board gave less weight to appellant's comparable #3 due to it being a farm building which is receiving preferential assessment unlike the subject property. The Board also gave less weight to appellant's comparables #1 and #2 due to their location being outside the subject's township and thus being too remote in proximity to the subject. Finally, the Board gave less weight to board of review comparable #3 as this pole barn contains a living area, unlike the subject. The Board finds the best evidence of assessment equity to be board of review's comparables #1, #2, #4 and #5. These comparables are more similar to the subject in location, design, size and features. However, these comparables are older than the subject pole barn which requires an upward adjustment. These most similar comparables had improvement assessments that ranged from \$4,882 to \$8,545 or from \$4.07 to \$5.41 per square foot of building area. The subject's improvement assessment for the pole barn of \$7,566 or \$5.04 per square foot of building area falls within the range established by the best comparables in this record.

As to the "playhouse" structure, the appellant argued that the "playhouse" building on the subject property was improperly classified and assessed as real estate. The appellant argued the structure, which is not permanently affixed to the land but rather is built on top of "skids" should be considered exempt from assessment and not taxed as real estate. The appellant contended that the building is portable, thereby inferring that it could be removed at any time. The Board finds that these facts do not alter the fact that the subject building is real property and is being assessed based on a uniform policy to assess buildings of this design and utility.

The board of review contends the "playhouse" building has been treated under the same policy in Franklin County to tax buildings of this type based on their utility, size and portability. Therefore, the board of review contends the appellants' building should be classified and assessed as real property.

Illinois' system of taxing real property is founded on the Property Tax Code. (35 ILCS 200/1-1 et seq.) Section 1-130 of the Property Tax Code defines real property in part as:

The land itself, with all things contained therein, and also buildings, structures and improvements, and other permanent fixtures thereon, . . . (35 ILCS 200/1-130). [Emphasis added.]

In light of the foregoing definition, the Property Tax Appeal Board finds the subject building, a "structure," was correctly classified and assessed as real property. Although built on "skids", the structure is not portable without deconstructing it. Moreover, the building has electricity and a portion is used to house farm animals.

In Ayrshire Coal Company v. Property Tax Appeal Board, 19 Ill.App.3d 41 (3<sup>rd</sup> Dist. 1974), the court addressed the issue of distinguishing between real and personal property. In determining the property classification, the court held:

A building has been defined as a fabric, structure, or edifice, such as a house, church, shop, or the like, designed for the habitation of men or animals or for the shelter of property. Id. at 45.

In the case of In re Hutchens, 34 Ill.App.3d 1039 (4<sup>th</sup> Dist. 1976), the court noted that the trial court held 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.

After considering the evidence and record including the photographs of the subject building, the Board finds the "playhouse"/barn is a "building" or a "structure" as defined in Section 1-130 of the Property Tax Code (35 ILCS 200/1-130). Thus, based on this record, the Board finds the building is real property and may be assessed as such regardless of its foundation.

As the appellant made no other challenge to the assessment of the structure, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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.

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Chairman



\_\_\_\_\_  
Member

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Member



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Member

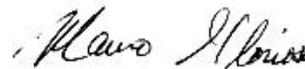
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Member

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 23, 2019



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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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