



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

APPELLANT: Christine Mouser
DOCKET NO.: 18-01003.001-R-1
PARCEL NO.: 02-24-04-304-034-0000

The parties of record before the Property Tax Appeal Board are Christine Mouser, the appellant, 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:

LAND: \$8,564
IMPR.: \$1,096
TOTAL: \$9,660

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2018 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 consists of a mobile home (formerly a construction trailer) with 384 square feet of living area that was built in 1989. Features of the property include a 456 square foot wooden deck and an 80 square foot wooden shed. The property has a 3,456 square foot site and is located in Wilmington, Reed Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In an 18-page brief, the appellant outlined the initial argument and evidence presented for this appeal which was followed by an additional 15-page filing.¹ The appellant reported the subject dwelling is a 1989 Quailridge by Cobra trailer/mobile home which she purchased on May 12, 2016 for \$29,000.

¹ In several portions of the brief, the appellant expounds on past purported assessment injustices, lays out personal attacks and infers inappropriate conduct by local assessing officials that are not relevant to the determination of the correct 2018 assessment of the subject property and/or are not within the jurisdiction of the Illinois Property Tax Appeal Board.

Additional items of personal property were included in the transaction consisting of a golf cart valued at \$2,000 and a paddle boat valued at \$1,000, however, a single check for \$32,000 was written for the entire purchase transaction and thus the Bill of Sale depicted the cumulative purchase price. The appellant contends that she submitted an explanation to the Reed Township Assessor's Office concerning the total depicted on the Bill of Sale, but despite this information the assessing officials have incorrectly recorded the sale price as \$32,000. (Exhibit A1)

Next, the appellant addressed the historical assessments of the subject property and argued that the 2015 improvement assessment was erroneously substantially increased. She further contended that mobile homes "depreciate on an annual basis." (Exhibit A2 which depicts the 2011 through 2015 assessment history of the subject property). Further arguments and evidence presented by the appellant related to contentions concerning prior tax year assessments of the subject property that were allegedly erroneous will not be addressed in this matter. The Board's jurisdiction is limited to the tax year on appeal which, in this matter, is 2018 (35 ILCS 200/16-160).

In response to the appellant's FOIA (Freedom of Information Act) request made to the Will County Treasurer, the appellant was given a 2019 Mobile Home Tax Rates in Cents per Square Foot chart (Exhibit A4).

Exhibit A5 is a copy of the property record card maintained for the subject property. The appellant contends there is an error depicting that the mobile home is located on a slab; despite having notified the assessor of this error, the property record card has not been corrected. As part of the brief, both the historical and recording errors of the subject property according to the appellant have resulted in improper inflation of the value of the subject mobile home which has not been "improved" since its purchase.

As to the market value of the subject mobile home, the appellant contends the assessment should reflect "the trade-in value per the January 1, 2011 law, for assessment year 2015 and subsequent assessment years." In support of the overvaluation argument, the appellant submitted a NADA Pricing Guide printout which she referred to as a "recent appraisal" depicting the suggested list price for a 1989 Quailridge by Cobra mobile home to be \$19,000 with a low retail of \$1,325 and an average retail of \$1,600 (Exhibit A6). As part of the brief, the appellant argued that mobile homes depreciate on an annual basis and that the 2017 assessment of \$2,218 was excessive as according to the appellant the mobile home is "still not worth more than \$1,240." (Brief, p. 6).

As to the subject mobile home, the appellant contends that it is inappropriate to compare her mobile home to nearby mobile homes as the subject was least expensive when new at \$19,000 and overtime the subject mobile home has depreciated to a lower value than others in the area (Citing the NADA printout). In the appellant's supplemental filing, she set forth addresses for four nearby parcels that have been reverted to vacant parcels after removal/demolition of improvements. Also submitted were photographs of ten fifth-wheel trailers or recreational vehicles.

In further support of the overvaluation argument, the appellant submitted a Section V grid analysis with information on four comparables, three of which sold and one of which depicts a former listing price which is now off the market (see also Brief, p. 8 & 12). The comparables are

located in close proximity to the subject. Comparables #1, #2 and #3 have lots ranging in size from 3,429 to 4,882 square feet of land area; no lot size was reported for comparable #4. Each comparable has been improved with a mobile home, three of which are either 25 or 29 years old; no age was reported for comparable #1. The mobile homes range in size from 312 to 600 square feet of living area and each has central air conditioning. Comparable #1 is located on a slab foundation and has a roof over the deck area. Comparable #2 has a 240 square foot room addition. Comparable #3 has a loft and comparable #4 features a covered pergola over the deck. Comparables #1, #2 and #3 sold between October 2014 and August 2018 for prices ranging from \$19,900 to \$44,000 and comparable #4 was on the market for approximately six months with an asking price of \$30,000.

The appellant also disputes the 2018 land assessment reported on the Will County Board of Review Final Decision noting that for the "2017 property tax bill" the subject parcel had an assessment of \$8,396.² Likewise, the appellant contends that there is a similar error in the 2018 improvement assessment for the mobile home of \$2,262 which for 2017 had been an improvement assessment of \$2,218.³ The appellant stated, "There is no legal basis for [the assessor] to increase the assessed value of my trailer on an annual basis. The value of the land can increase, but the value of the trailer cannot." (Brief, p. 6). In a further supplemental filing, the appellant submitted copies of a series of electronic mail messages with the township assessor's office seeking to obtain the specific depreciation to be applied to a mobile home going forward.

Based on the foregoing evidence and argument, the appellants requested a total assessment of \$8,240 which would reflect a market value of \$24,722 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,826. The subject's assessment reflects a market value of \$32,501, land included, when using the 2018 three year average median level of assessment for Will County of 33.31% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted two memorandums, each of which were written by Melanie Noramczyk, Reed Township Assessor, a copy of the Mobile Home Local Services Tax Act (35 ILCS 515/1 et seq.) and a barely legible grid analysis of four comparables, where comparables #1, #2 and #3 were presented as appellant's comparables #1, #2 and #3, along with copies of the subject's and comparables' property record cards.

In the first memorandum, Noramczyk contends that in accordance with the change in law as of January 1, 2011 any trailer/mobile home which sells, transfers or upgrades by building permit shall be henceforth assessed as real property when located outside of a designated mobile home park rather than being taxed under the law previously referred to as the "Privilege Tax."

² The Board of Review – Notes on Appeal depict a 2018 equalization factor of 1.0200 was applied to all non-farm properties in Reed Township. (Mathematically, a 2017 land assessment of \$8,396 x 1.0200 = \$8,564, rounded).

³ Applying the 2018 Reed Township equalization factor of 1.0200 to the subject's 2017 improvement assessment of \$2,218 results in an increased assessment of \$2,262 ($2,218 \times 1.0200 = 2,262$).

In the second memorandum, Noramczyk reports that the 2018 increase in the subject's assessment was caused by the application of the township equalization factor (multiplier) and that no other change to the subject's assessment has been made on this parcel other than at the time of original purchase in May 2016. The assessor contends these provisions of law concerning the assessment of mobile homes on owned land are to be assessed as real property. In fact, based on the appellant's occupancy of the trailer, she has now qualified for the General Homestead Exemption which applies a \$6,000 discount to the assessment prior to calculation of the applicable real property tax bill. Based on the grid analysis of comparable sales data, the assessor contends that the subject property is not overvalued.

As to the grid analysis, the assessor reported that comparables #1, #2 and #3 sold from October 2014 to August 2018 for prices ranging from \$17,000 to \$19,500. Board of review comparable #4 is described as a 27-year-old park model with a pier foundation containing 624 square feet of living area. The home features central air conditioning and has a 96 square foot shed. The property sold in August 2011 (as depicted on the attached property record card) for \$55,000.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In a four-page written rebuttal, the appellant reiterated her contention that the assessing officials have ignored the inclusion of personal property items of a golf cart and boat when the subject parcel was purchased from the previous owner for a total price of \$32,000. As part of the rebuttal, the appellant contends that she is entitled to a refund of property taxes for prior years in which the assessment incorrectly included the values of the golf cart and boat.⁴ To the extent that that appellant further argues about erroneous prior year increases in the assessment of the subject parcel, whether to the land or the improvement assessment, the Property Tax Appeal Board reiterates that it has no jurisdiction concerning such claims.

Conclusion of Law

In order to thoroughly address the appellant's appeal, the Board first notes that jurisdiction is limited to determining the correct assessment of a given property based upon a timely filed appeal. (35 ILCS 200/16-180) The appellant's brief on page 18 made several requests that are not within the jurisdiction of the Property Tax Appeal Board's authority as granted under the Property Tax Code such as: (1) enjoining the assessor from increasing the assessment of the subject mobile home unless it is replaced or improved; (2) determining the 2017 assessment of the subject property to be \$8,240; (3) removing the word "slab" from the subject's property

⁴ The Property Tax Appeal Board has no jurisdiction with regard to any "multi-year" rebate as suggested by the appellant. Corrections with regard to property records are provided for in the Property Tax Code (35 ILCS 200/14-20). The rule in Illinois is that taxes voluntarily, though erroneously, paid cannot be recovered unless recovery is authorized by statute. Jansen Real Estate Corp. v. P.J. Cullerton, 49 Ill. App. 3d 231, 236 (1st Dist. 1977); Aldens, Inc. v. Rosewell, 71 Ill. App. 3d 754, 757; Inland Real Estate Corp. v. Oak Park Trust and Savings Bank, 127 Ill. App. 3d 535, 549 (1st Dist. 1984); Bass v. South Cook County Mosquito Abatement Dist., 236 Ill. App. 3d 466, 467 (1st Dist. 1992). Since there is no statute providing for a recovery of taxes that may have been wrongly but voluntarily paid without protest, there is no method by which appellant can obtain a refund for any years prior to the year in which an assessment complaint has been filed.

record card; and (4) "correcting" the board of review land and building assessments for tax year 2017. While the appellant erroneously indicated that her Residential Appeal petition was being filed for "Assessment Year 2017," the Property Tax Appeal Board finds the appellant timely pursued an appeal from the 2018 assessment year Final Decision of the Will County Board of Review that was issued on January 9, 2019; the Board lacks jurisdiction with regard to any disputes concerning tax year 2017 as no timely appeal has been filed concerning that tax year. Only tax year 2018 is at issue in this appeal. "The Property Tax Appeal Board shall establish by rules an informal procedure for the determination of the correct assessment of property which is the subject of an appeal." (35 ILCS 200/16-180) "The Board shall make a decision in each appeal or case appealed to it, and the decision shall be based upon equity and the weight of evidence . . . and shall be binding upon appellant and officials of government." (35 ILCS 200/16-185)

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, **a recent sale**, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c) [Emphasis added.]. The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted evidence concerning May 2016 purchase of the subject property for \$29,000 along with data on three comparable sales and a listing while the board of review set forth data on four comparable sales, three of which were also presented by the appellant, in order to support their respective positions before the Property Tax Appeal Board. The board of review's evidence made no effort to contest the arm's-length nature of the sale of the subject property other than incorrectly reporting the purchase price as \$32,000.

Ordinarily, property is valued based on its fair cash value (also referred to as fair market value), "meaning the amount the property would bring at a voluntary sale where the owner is ready, willing, and able to sell; the buyer is ready, willing, and able to buy; and neither is under a compulsion to do so." Illini Country Club, 263 Ill. App. 3d at 418, 635 N.E.2d at 1353; see also 35 ILCS 200/9-145(a). The Illinois Supreme Court has held that a contemporaneous sale of the subject property between parties dealing at arm's length is relevant to the question of fair market value. People ex rel. Korzen v. Belt Ry. Co. of Chicago, 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267 (1967). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill. App. 3d 369 (1st Dist. 1983); People ex rel. Munson v. Morningside Heights, Inc., 45 Ill. 2d 338 (1970); People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945).

The Property Tax Appeal Board finds the best evidence of the subject's fair market value in this record is the May 2016 purchase price of \$29,000. There is no evidence in the record that the sale was a transfer between family or related parties. Furthermore, the Board finds there is no evidence in the record that the sale price was not reflective of the subject's market value. The Board has given reduced weight to the four comparable sales presented by the appellant in light of the May 2016 purchase price of the subject property.

The board of review provided no substantive evidence to dispute the arm's length nature of the sale transaction or the appellant's contention that the purchase price was actually \$29,000. The board of review provided four comparable sales, three of which (comparables #1, #2 and #4) are dated having sold in 2013, 2014 and 2011, respectively, and thus less likely to be indicative of the subject's estimated market value as of January 1, 2018. The only recent sale presented by the board of review, comparable #3, sold in August 2018 for \$17,000 which further supports the appellant's contention that the subject property is overvalued based on its assessment. Therefore, the Board finds these sale comparables presented by the board of review neither support the subject's estimated market value nor do they overcome the arm's length nature of the subject's sale transaction as displayed in this record.

Based on the foregoing analysis, the Property Tax Appeal Board further finds the subject's assessment reflects an estimated market value of \$32,501, which is higher than its May 2016 purchase price of \$29,000. Based on this evidence, the Board finds a reduction in the subject's assessment is 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.



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: August 18, 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

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