



Deb Lane

Sheds and How to Assess Them

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This month's topic is **Sheds**—portable, on skids, no utility service—are they assessed or not? Thank you for the question, Rich Brehmer (Deer Creek Township Assessor, Tazewell County).

This is a question that sounds pretty simple, but guess what? It's not. It depends on what you do in your County.

Currently, I do not assess sheds that are on skids—they are portable, and the appellant would win the complaint at PTAB (Property Tax Appeal Board).

WRONG! I just found out on October 4, 2023, there have been assessment appeal cases, saying the definition of real property—a shed is real property that is subject to ad valorem taxation (assessed according to value). Boy, do I have my work cut out for me, changing all those “sheds” from NA (not assessed) to being assessed.

But remember—ask your Supervisor of Assessment: how are you assessing the sheds in your county? Are they assessing according to a size minimum? One of the cases I read about has a size requirement of 10x16 or larger. But what if you have a shed that is smaller? Is the building classified and assessed as real property?

(35 ILCS 200/1-130)

Sec. 1-130. Property; *real property*; real estate; land; tract; lot.

(a) The land itself, with all things contained therein, and also *all buildings, structures and improvements, and other permanent fixtures thereon*, including all oil, gas, coal, and other minerals in the land, and the right to remove oil, gas, and other minerals, excluding coal, from the land, and all rights and privileges belonging or pertaining thereto, except where otherwise specified by this Code. Not included therein are low-income housing tax credits authorized by Section 42 of the Internal Revenue Code, 26 U.S.C. 42.

A *structure* is defined in the broad sense as any construction or piece of work composed of parts joined together in some definite manner.

A *building* is defined as a fabric, structure, or edifice, such as a house, church, shop, or the like, designed for the habitation of man or animals *or for the shelter of property*.

So based on that, the PTAX Board finds the “building” or “structure” is properly classified as assessable real property and may be assessed as such regardless of its foundation.

Utility Shed—2013 Synopsis—Residential Chapter Decided—July, 2023
Monroe County

Wow, don't we use buildings “for the shelter of property” for all types of things? Lawn mower, garden tools, hoses, trash, outdoor decorations—anything you're not leaving out for the weather elements to affect them? Now that it's stated that way, isn't it like maybe a small garage?

Like I said, check with the county first and get busy, if you're not assessing the sheds already.

Rich had another question on calculation of multipliers, this will be another article.

If you have an idea for an article, please let me know. You can email me at dlane@udnet.net, or regular mail to Box 54, Troy Grove, IL 61372 or call me at cell 815-343-2127.

