



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

APPELLANT: Wanda Goodwin  
DOCKET NO.: 13-02649.001-R-1  
PARCEL NO.: 02-30-155-012

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

**LAND:** \$ 3,640  
**IMPR.:** \$24,410  
**TOTAL:** \$28,050

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Williamson County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 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 matter of this appeal pertains to a mobile home that contains approximately 1,152 square feet of living area. The mobile home is a 2009 Cavalier model. The property is located at 615 S. 23<sup>rd</sup> Street, Herrin, Herrin Township, Williamson County, Illinois. The subject parcel is also improved with a single-family residence.

The appellant's appeal is based on a contention of law with respect to the assessment of the mobile home as real estate. The appellant contends that she does not own the mobile home situated on the subject parcel. The dwelling is owned and lived in by her granddaughter, who does not receive the "owner occupied exemption." The appellant contends the mobile home should not be classified and assessed as real estate because the owner of the land and the owner of the mobile home are not the same.

In a letter explaining the appeal, the appellant explained the subject parcel had been improved with a mobile home since 1982 that was owned by her son. He passed away and her granddaughter replaced the mobile home. The appellant submitted the purchase agreement showing the new mobile home was bought in October 2010 for \$44,910 and the proposed delivery date was "ASAP." The appellant asserted the mobile home dealer indicated the dwelling would be taxed as a mobile home since it was purchased before December 31, 2010. The appellant indicated the seller of the mobile home did not disclose the registration requirement and said "he would take care of the taxes." The appellant indicated that when she did not receive a tax bill, "we checked and were told it was past the deadline to register it as a mobile home." Based on these facts, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject property of \$28,050. The board of review disclosed the assessment associated with the manufactured home was \$13,790, which reflects an estimated market value of \$41,370. The board of review submitted a letter addressing the appeal and cited various statutes to support its classification and assessment of the subject property as real estate. The board of review explained the manufactured home that was situated on the subject parcel was registered with the county to James P. Goodwin. Mr. Goodwin had been paying privilege tax<sup>1</sup> under the Mobile Home Local Services Tax Act from at least 1999 through 2010. The board of review argued the new manufactured home placed on the subject parcel by Amanda Goodwin on October 20, 2010 was not registered with the county and therefore not taxed under the Mobile Home Local Services Tax Act. The board of review alleged that there was no information that the previous manufactured home on the site owned by James Goodwin had been removed. For the 2011 and 2012 tax years, a privilege tax bill was mailed to the subject parcel's address for the prior manufactured home, but they were not paid. The board of review argued the new manufactured home placed on the subject parcel had not been classified, assessed or taxed for two years until it was added to the assessment rolls as real property for the 2013 tax year. According to the statutes, the manufactured home had to be installed by January 1, 2011 and registered to the county in order to be classified and taxed under the Mobile Home Local Services Tax Act. The board of review concluded that according to section 1-130 of the Property Tax Code (35 ILCS 200/1-130) and Public Act 096-1477, the manufactured home should be taxed as real property.

### **Conclusion of Law**

The appellant contends that the mobile located on the subject site should not be assessed and taxed as real estate. Section 1-130 of the Property Tax Code, which defines real property, was amended by Public Act 96-1477, with an effective date of January 1, 2011, to provide in part as follow:

§1-130. Property, real property; real estate; land; tract; lot:

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<sup>1</sup> Section 3 of the Mobile Home Local Services Tax Act (35 ILCS 515/3) provides for the mobile home privilege tax.

(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.

**(b) Notwithstanding any other provision of law, mobile homes and manufactured homes that (i) are located outside of mobile home parks and (ii) are taxed under the Mobile Home Local Services Tax Act on the effective date of this amendatory Act of the 96th General Assembly shall continue to be taxed under the Mobile Home Local Services Tax Act and shall not be classified, assessed, and taxed as real property until the home is sold or transferred or until the home is relocated to a different parcel of land outside of a mobile home park. If a mobile home described in this subsection (b) is sold, transferred, or relocated to a different parcel of land outside of a mobile home park, then the home shall be classified, assessed, and taxed as real property.** (Emphasis Added). Mobile homes and manufactured homes that are classified, assessed, and taxed as real property on the effective date of this amendatory Act of the 96th General Assembly shall continue to be classified, assessed, and taxed as real property. If a mobile or manufactured home that is located outside of a mobile home park is relocated to a mobile home park, it must be considered chattel and must be taxed according to the Mobile Home Local Services Tax Act. The owner of a mobile home or manufactured home that is located outside of a mobile home park may file a request with the county that the home be classified, assessed, and taxed as real property. . .

35 ILCS 200/1-130(b).<sup>2</sup>

Public Act 96-1477 also similarly amended section 1 of the Mobile Home Local Services Tax Act to provide in part as follows:

§1. (a) . . . Mobile homes and manufactured homes in mobile home parks must be assessed and taxed as chattel. Mobile homes and manufactured homes outside of mobile home parks must be assessed and taxed as real property. The words 'mobile home' and 'manufactured home' are synonymous for the purposes of this Act. Any such structure located outside of a mobile home park shall not be construed as chattel, but must be assessed and taxed as real property as defined by Section 1-130 of the Property Tax Code. All mobile homes located inside mobile home parks must be considered as chattel and taxed according to this Act. Mobile homes located on a dealer's lot for resale purposes or as a temporary office shall not be subject to this tax.

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<sup>2</sup> P.A. 98-749 amended subsections (b) and (c) of section 1-130 of the Property Tax Code effective July 16, 2014, which is not germane to the present appeal.

**(b) Mobile homes and manufactured homes that (i) are located outside of mobile home parks and (ii) are taxed under this Act on the effective date of this amendatory Act of the 96th General Assembly must continue to be taxed under this Act and shall not be classified, assessed, and taxed as real property until the home is sold, transferred, or relocated to a different parcel of land outside of a mobile home park. If a mobile home described in this subsection (b) is sold, transferred, or relocated to a different parcel of land outside of a mobile home park, then the home must be classified, assessed, and taxed as real property.** (Emphasis added.) Mobile homes and manufactured homes that are classified, assessed, and taxed as real property on the effective date of this amendatory Act of the 96th General Assembly must continue to be classified, assessed, and taxed as real property. If a mobile or manufactured home that is located outside of a mobile home park is relocated to a mobile home park, the home must be considered chattel and must be taxed according to the Mobile Home Local Services Tax Act. The owner of a mobile home or manufactured home that is located outside of a mobile home park may file a request with the county that the home be classified, assessed, and taxed as real property.

(c) Mobile homes and manufactured homes that are located in mobile home parks must be considered chattel and must be taxed according to this Act.

### 35 ILCS 515/1<sup>3</sup>

In summary, section 1(a) of the Mobile Home Local Services Tax Act provided, as of January 1, 2011, mobile homes and manufactured homes located outside of mobile home parks must be assessed and taxed as real property. Section 1(a) of the Mobile Home Local Services Tax Act stated that any mobile home located outside of a mobile home park shall not be construed as chattel, but must be assessed and taxed as real property as defined by Section 1-130 of the Property Tax Code. This section provided that only mobile homes located inside mobile home parks were to be considered chattel and taxed according to this Act. (35 ILCS 515/1(a)).

Both section 1-130(b) of the Property Tax Code and section 1(b) of the Mobile Home Local Services Tax Act, however, provide a caveat regarding the assessments of mobile homes located outside of mobile home parks. Both sections allow mobile homes that are located outside of mobile home parks and were taxed under the Mobile Home Local Services Tax Act on the effective date of the amendatory Act of the 96th General Assembly to continue to be taxed under the Mobile Home Local Services Tax Act and not be classified, assessed, and taxed as real property until the home is sold, transferred, or relocated to a different parcel of land outside of a mobile home park. (35 ILCS 200/1-130(b) & 35 ILCS 515/1(b)).

The record is clear that the mobile home at issue is not located in a mobile home park. The record further indicates that prior to the effective date of Public Act 96-1477 the mobile home at issue was not receiving the privilege tax as provided for by the Mobile Home Local Services Tax Act and therefore in accordance with section 1-130(b) of the Property Tax Code and section 1(b)

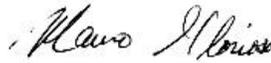
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<sup>3</sup> P.A. 98-749 amended section 1 of the Mobile Home Local Services Tax Act effective July 16, 2014, which is not germane to the present appeal.

of the Mobile Home Local Services Tax Act the home does not qualify to be taxed under the Mobile Home Local Services Tax Act and is to then be classified, assessed, and taxed as real property. As an aside, the Property Tax Appeal Board finds the fact that the underlying land and a mobile home may be owned by different individuals does not preclude the mobile home from being classified, assessed and taxed as real estate where the home is not located in a mobile home park.

The Board further finds the record disclosed that the mobile home was purchased in October 2010 for \$44,910. The assessment on the mobile home of \$13,790 reflects an estimated market value of \$41,370, which is less than the purchase price of the dwelling. Based on this record, the Board finds no 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.



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Chairman



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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: June 24, 2016



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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 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 the subsequent year 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.

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.