



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

APPELLANT: John & Carol Hanna
DOCKET NO.: 20-09271.001-F-1
PARCEL NO.: 07-05-008-035

The parties of record before the Property Tax Appeal Board are John & Carol Hanna, the appellants, and the Effingham 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 **Effingham** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$590
Homesite:	\$2,150
Residence:	\$0
Outbuildings:	\$920
TOTAL:	\$3,660

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a 2019 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2020 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 20-acre parcel, a portion of which is used for farming and improved with farm building(s) along with a 1.5-acre homesite, which have not been contested in this appeal. The sole issue on appeal concerns the assessment as real property of a manufactured home built in 1989 situated on the parcel. The property is located in Mason, Mason Township, Effingham County.

The appellants contend the mobile home located on the subject parcel, situated outside of a mobile home park, is their residence. Upon request of the appellants, the Board takes notice of the stipulated decision issued by the Property Tax Appeal Board in Docket No. 05-02402.001-F-1 which depicts a zero assessment on the residence as part of this parcel. Appellants report no changes to the subject parcel have occurred to the property, condition of the home, or statutes.

Based on the foregoing contention of law, the appellants requested the subject's improvement assessment be removed and reduced to \$0 with no changes in the farmland, homesite and/or outbuilding assessments.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on May 4, 2023.

Conclusion of Law

The taxpayers set forth a contention of law asserting that the mobile home on the subject property has been improperly classified and assessed as real estate for tax year 2020. The board of review has been defaulted in this proceeding and thus, did not contest this assertion. On this record, the Board finds the appellants established that a reduction in the subject's assessment is warranted in light of applicable provisions of the Property Tax Code.

The appellants contend that the mobile home 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:

(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).¹

This provision of the Property Tax Code was enacted by P.A. 96-1477, § 805, effective January 1, 2011. Thus, the subject mobile home located on a permanent foundation is "frozen" as it was classified prior to January 1, 2011 to be taxed only under the Privilege Tax until such time as it may be "sold, transferred, or relocated to a different parcel of land outside of a mobile home park."

The record indicates that the mobile home at issue is not located in a mobile home park. Based on this record and the foregoing statutory provision, the Board finds a reduction in the subject's assessment is justified as the subject mobile home is not assessable as real property under the Property Tax Code.

¹ 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.

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:

September 19, 2023



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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