



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD  
AFTER BEING SET ASIDE (REMAND)**

APPELLANT: Harlan W. & Phyllis L. Jones  
DOCKET NO.: 11-01365.001-R-1  
PARCEL NO.: 07-07-311-004

The parties of record before the Property Tax Appeal Board are Harlan W. & Phyllis L. Jones, the appellants, by David B. Garavalia, Attorney at Law, in Benton, and the Franklin 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 **Franklin** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$625  
**IMPR.:** \$0  
**TOTAL:** \$625

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story manufactured or mobile home that was manufactured on October 2, 2009 (Exhibit 2). As manufactured, the home consists of three interconnecting sections and contains approximately 2,901 square feet of living area. Features of the dwelling include central air conditioning and a fireplace. The home also has an attached (stick built) two-car garage of 832 square feet of building area. The property has a 28,000 square foot site and is located in Valier, Browning Township, Franklin County.

A Final Administrative Decision in this matter was originally rendered by the Property Tax Appeal Board on March 21, 2014 finding the mobile home was taxable real property due in part to the lack of registration. The Final Administrative Decision further determined that an increase in the assessment was warranted on the evidence presented.

The Final Administrative Decision of the Property Tax Appeal Board was challenged by the appellants upon administrative review in the circuit court which affirmed the decision of the Property Tax Appeal Board by a docket entry entered on April 14, 2016. The appellants challenged the decision of the circuit court before the Appellate Court of Illinois, Fifth District, which reversed the circuit court judgment and set aside the decision of the Property Tax Appeal Board. Jones v. Property Tax Appeal Board, 2017 IL App (5<sup>th</sup>) 160199.

The Appellate Court determined that the mobile home should not be classified and assessed as real property, but was taxable under the "privilege tax" which is formally entitled the Mobile Home Local Services Tax Act. (35 ILCS 515/1(b)). The Clerk of the Appellate Court sent the Mandate on September 11, 2017.

In light of the Appellate Court's determination to "set aside" the Final Administrative Decision of the Property Tax Appeal Board, the Board hereby issues this decision in accordance with Jones v. Property Tax Appeal Board, 2017 IL App (5<sup>th</sup>) 160199, removing the assessment applied to the subject mobile home. As was previously noted in the original decision of the Property Tax Appeal Board, the assessing officials failed to include an assessment for the subject's stick-built garage in the original assessment notice. However, at the hearing of this matter, the Property Tax Appeal Board found there was no value evidence in the record presented by the Franklin County Board of Review sufficient to make a determination of the correct assessment of the stick-built two-car garage feature of this property.

Based on the Appellate Court of Illinois, Fifth District, decision in Jones v. Property Tax Appeal Board, 2017 IL App (5<sup>th</sup>) 160199 and the prior record, the Property Tax Appeal Board hereby finds the subject mobile or manufactured home should not be assessed as real estate and a reduction in the subject's real property improvement assessment is warranted.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: November 21, 2017



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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APPELLANT

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