



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

APPELLANT: Rhonda Nichols
DOCKET NO.: 12-04361.001-R-1
PARCEL NO.: 05-21-305-004

The parties of record before the Property Tax Appeal Board are Rhonda Nichols, the appellant and the White County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the White County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$895
IMPR: \$1,267
TOTAL: \$2,162

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the White County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 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 is improved with a mobile home that contains approximately 980 square feet of living area. The mobile home is a 1984 Kingsley. The property is located at 809 Mulberry, Grayville, Gray Township, White County.

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 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.

The appellant submitted a written statement explaining that the land at 809 Mulberry in Grayville (the subject parcel) was

transferred to her in April 2011. At the time of transfer the land was improved with a mobile home that had been in place for 28 years but owned by another party. The owner of the mobile home passed away and she purchased the mobile home on August 28, 2011. The record contains a contract to purchase the mobile home dated August 28, 2011 naming the seller as Charles Martin and the buyer as Rhonda Nichols. The purchase price was \$3,800. The appellant asserted that she was unaware of the tax liability due to owning both the land and the mobile home and received a notice of re-evaluation in March 2013 for the 2012 assessment year. The appellant subsequently sold the mobile home in March 2013 for a price of \$1,000. The record contained a Bill of Sale with respect to the transfer of the mobile home naming Rhonda Nichols as the seller and identifying Robert Lynn as the buyer.

Based on these facts the appellant requested the mobile home be removed from the assessment as real estate pursuant to section 1-130 of the Property Tax Code (35 ILCS 200/1-130) as the owner of the land and the owner of the mobile home are not the same individuals. The appellant requested the subject's assessment be reduced to \$895 to reflect a land assessment only. The appellant noted the subject site is a single parcel of land and not a mobile home park. The appellant submitted a copy of the final decision issued by the White County Board of Review establishing a total assessment of \$4,557. The subject property has an improvement assessment of \$3,662 which reflects a market value of \$10,987.

The board of review submitted its "Board of Review Notes on Appeal" and a brief in support of the assessment of the subject property. The board of review explained that the mobile home was placed on the privilege tax roll in May 1984.¹ It explained that the mobile home was transferred to the appellant, Rhonda Nichols, as documented by the Secretary of State Mobile Home Tax Certification dated August 26, 2011, a copy of which was submitted by the board of review. The board of review explained that based on the Mobile Home Registration Form completed by the appellant and dated October 21, 2011, a copy of which was submitted by the board of review, the home was retired from the privilege tax for 2012 and the home was placed on as real estate. The board of review also submitted a copy of a White County Mobile Home Registration Form dated July 23, 2013, disclosing Robert Lynn purchased the mobile home from Rhonda Nichols and the home was located at 809 Mulberry, Grayville, Illinois, on lots owned by Dave & Rhonda Nichols. The board of review concluded that Rhonda Nichols owned the mobile home for the full year during 2012 and according to section 1-130 of the Property Tax Code (35 ILCS 200/1-130) should be taxed as real property on parcel number 05-21-305-004.

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

Conclusion of Law

The appellant contends that the mobile located on the subject site 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).²

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.

(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 515/1³

² 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.

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 receiving the privilege tax as provided for by the Mobile Home Local Services Tax Act. However, on August 28, 2011 the mobile home was sold to the appellant for a price of \$3,800. Following the sale of the mobile home and in accordance with section 1-130(b) of the Property Tax Code and section 1(b) of the Mobile Home Local Services Tax Act the home no longer qualified 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 August 2011 for \$3,800. The assessment on the mobile home reflects a market value \$10,987, which is greater than the purchase price of the home. Based on the purchase price the Board finds that a reduction in the subject's mobile home assessment is justified.

³ 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.

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.

Chairman



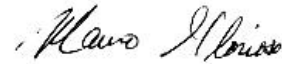
Member



Member



Acting Member



Member



Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

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 20, 2015



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.