



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

APPELLANT: Mark Malkovich
DOCKET NO.: 23-05148.001-R-1
PARCEL NO.: 07-23-152-003

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

F/Land:	\$2,000
Homesite:	\$2,205
Residence:	\$9,990
Outbuildings:	\$0
TOTAL:	\$14,195

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Franklin County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 mobile home on land located in Benton, Browning Township, Franklin County.

The appellant raised a contention of law as the basis of the appeal regarding the assessment of the subject's mobile home as real property. In support of this argument, the appellant submitted a brief explaining a mobile home owned by the appellant's son has been located on the subject property since 2008 and was taxed as a mobile home from 2008 to 2023. The appellant asserted his son "moved the home to a different location on my property approximately 4000 feet from the original site."

The appellant argued that the mobile home should not be taxed as real property because the appellant does not own the mobile home that is located on the subject property. The appellant cited to Sections 5-10 and 5-2 of the Conveyance and Encumbrance of Manufactured Homes as Real Property and Severance Act (765 ILCS 170/5-1, *et seq.*). Section 5-10 provides: “the ownership interests in the manufactured home and the real property to which the manufactured home is affixed must be identical.” Section 5-2 provides: “[t]he purpose of this Act is to establish a clear statutory procedure for converting to real property manufactured homes located outside of mobile home parks that are affixed to real property and for the severance of manufactured homes from real property.” Based on this authority, the appellant argued the mobile home, which is not owned by the appellant and was not converted to real property under the Conveyance and Encumbrance of Manufactured Homes as Real Property and Severance Act, should not be assessed as real property on land owned by the appellant.

The appellant also presented a copy of a Mobile Home Tax Bill for the period from January 1, 2021 to December 31, 2021, identifying the parcel number as 07-22-400-003 (which is not the subject parcel) and the mailing address as 10227 Eakin Grove Rd., Benton (which is not the subject property’s address).

Based on this evidence, the appellant requested a reduction in the subject’s residence assessment to \$0.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,195. The subject property has a residence assessment of \$9,990. In support of its contention of the correct assessment, the board of review submitted a brief explaining the mobile home was previously located on parcel 07-22-400-005 and was moved to the subject parcel in 2023. The board of review argued Section 1(b) of the Mobile Home Local Services Tax Act (35 ILCS 515/1, *et seq.*) provides for the mobile home to be assessed as real property after being relocated to a different parcel of land outside a mobile home park. Based on this evidence, the board of review requested the subject’s assessment be sustained.

Conclusion of Law

The appellant's argument is based on a contention of law regarding the interpretation and application of the Conveyance and Encumbrance of Manufactured Homes as Real Property and Severance Act (765 ILCS 170/5-1, *et seq.*). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Section 5-2(b) of the Conveyance and Encumbrance of Manufactured Homes as Real Property and Severance Act provides: “[t]he purpose of this Act is to establish a clear statutory procedure for converting to real property manufactured homes located outside of mobile home parks that are affixed to real property and for the severance of manufactured homes from real property.”

Section 5-10 provides: “An owner of a manufactured home that is personal property or a fixture may, but need not, cause that manufactured home to be deemed to be real property” by satisfying the requirements of this Act and the Illinois Vehicle Code, as applicable. One condition to

convey a manufactured home as real property is “the ownership interests in the manufactured home and the real property to which the manufactured home is affixed must be identical, or, if the manufactured home is not located in a mobile home park...and if the owner of the manufactured home, if not the owner of the real property, is in possession of the real property pursuant to the terms of a lease in recordable form that has a term that continues for at least 20 years after the date of execution, then the consent of the lessor of the real property must be given.” Upon the satisfaction of the requirements of the Conveyance and Encumbrance of Manufactured Homes as Real Property and Severance Act, Section 5-35 provides: “such manufactured home shall be deemed to be real property.”

The board of review cited to Section 1(b) of the Mobile Home Local Services Tax Act, which provides:

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 [P.A. 96-1477] must continue to be taxed under this Act and shall not be 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 or manufactured 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 assessed and taxed as real property whether or not the mobile home or manufactured home is affixed to a permanent foundation as defined in Section 5-5 of the Conveyance and Encumbrance of Manufactured Homes as Real Property and Severance Act and whether or not the mobile home or manufactured home is real property as defined in Section 5-35 of the Conveyance and Encumbrance of Manufactured Homes as Real Property and Severance Act. 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 taxed according to the Mobile Home Local Services Tax Act [35 ILCS 515/1 et seq.]. 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 assessed and taxed as real property.

35 ILCS 515/1(b).

As an initial matter, the parties did not address whether the subject’s mobile home is within the definition of a “manufactured home” under either of the Acts cited by the parties. The appellant presented a copy of a Mobile Home Tax Bill evidencing that the subject’s mobile home was previously taxed as a mobile home under the Mobile Home Local Services Tax Act and the board of review agreed the subject had been taxed as a mobile home under this Act prior to 2023. Thus, the Board finds it is undisputed that the subject’s mobile home is a “manufactured home” under the Mobile Home Local Services Tax Act and was taxed under this Act prior to 2023.

The Board finds the Conveyance and Encumbrance of Manufactured Homes as Real Property and Severance Act prescribes how mobile homes may be converted to and conveyed as real property. Although this Act describes a method of converting a mobile home to real property, the Board finds this Act does provide the sole method for determining whether property is to be

treated as personal or real property for assessment purposes. The Board further finds there is no evidence of any conveyance or conversion of the subject's mobile home from personal property to real property under the Conveyance and Encumbrance of Manufactured Homes as Real Property and Severance Act.

However, the Board finds the subject's mobile home should be assessed as real property under Section 1(b) of the Mobile Home Local Services Tax Act. It is undisputed that the subject's mobile home is not, and was not previously, located in a mobile home park and was taxed as personal property under this Act under 2023. The Board finds the subject's mobile home was relocated from a different parcel of land to the subject parcel in 2023 as demonstrated by the copy of the Mobile Home Tax Bill presented by the appellant, which indicates the mobile home was previously located on a parcel other than the subject parcel. Under Section 1(b) of the Mobile Home Local Services Tax Act, the Board finds the subject's mobile home "must be assessed and taxed as real property whether or not the mobile home or manufactured home is affixed to a permanent foundation as defined in Section 5-5 of the Conveyance and Encumbrance of Manufactured Homes as Real Property and Severance Act and whether or not the mobile home or manufactured home is real property as defined in Section 5-35 of the Conveyance and Encumbrance of Manufactured Homes as Real Property and Severance Act." Thus, whether or not the subject's mobile home is treated as real property under the Conveyance and Encumbrance of Manufactured Homes as Real Property and Severance Act, does not matter for assessment purposes if the mobile home is relocated to a different parcel as described in Section 1(b) of the Mobile Home Local Services Tax Act.

Based on this record, the Board finds no reduction in the subject's residence 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. 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: _____

November 19, 2024



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mark Malkovich
8586 Eakin Grove Ch. Rd.
Benton, IL 62812

COUNTY

Franklin County Board of Review
Franklin County Board of Review
901 Public Square
Benton, IL 62812