



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Matthew Allen
DOCKET NO.: 24-02267.001-R-1
PARCEL NO.: 11-21-100-015

The parties of record before the Property Tax Appeal Board are Matthew Allen, the appellant, and the Marion 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 **Marion** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$12,950
IMPR.:	\$45,310
TOTAL:	\$58,260

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Marion County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 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 one-story manufactured/modular home of vinyl exterior construction containing 1,976 square feet of living area. The manufactured home is approximately 17 years old. Features include central air conditioning, a fireplace and a 1,200 square foot garage/pole building. The property has a 5.35-acre site and is located in Salem, Salem Township, Marion County.

The appellant contends both overvaluation and lack of assessment equity as the bases of the appeal concerning both the land and improvement. In support of these arguments, the appellant submitted information on three comparables with both sales and equity data which are located in either Odin or Salem and ± 2 or ± 3 miles from the subject.

The parcels range in size from 19,500 to 65,340 square feet of land area. The comparable parcels have land assessments ranging from \$1,290 to \$4,830 or of \$0.07 or \$0.09 per square foot of land area.

As to the improvement inequity and overvaluation arguments, the parcels each have a one-story manufactured/modular home with vinyl siding exterior construction. These homes are either 21 or 25 years old and range in size from 1,260 to 2,058 square feet of living area. Each comparable has central air conditioning, a garage ranging in size from 280 to 576 square feet of building area, and decks ranging in size from 220 to 320 square feet. The comparables sold from April 2023 to September 2024 for prices ranging from \$115,000 to \$157,000 or from \$60.78 to \$91.27 per square foot of living area, including land. The comparables have improvement assessments ranging from \$5,100 to \$26,610 or from \$2.48 to \$13.04 per square foot of living area.

Based on the foregoing evidence, the appellant requested a total reduced assessment of \$39,870 which reflects a market value of \$119,622 or \$60.54 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%. On equity grounds, the appellant requested a reduced land assessment of \$3,520 or \$0.02 per square foot of land area and a reduced improvement assessment of \$36,350 or \$18.40 per square foot of living area

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,260. The subject's total assessment reflects a market value of \$174,797 or \$88.46 per square foot of living area, land included, when using the statutory level of assessment 33.33%.¹ The subject has a land assessment of \$12,950 or \$0.06 per square foot of land area and an improvement assessment of \$45,310 or \$22.93 per square foot of living area.

In response to the appellant's evidence, the board of review asserted that appellant's comparables #1 and #2 are each on 'privilege tax'² rather than assessed as real property and therefore should not be considered for purposes of the assessment equity argument of the appellant.³ In addition, the board of review provided an exterior color photograph of the garage associated with appellant's comparable #3, which the board of review characterized as being in poor condition (Exhibit 1).

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

² Section 3 of the Mobile Home Local Services Tax Act (35 ILCS 515/3) provides for the mobile home privilege tax.

³ Both section 1-130(b) of the Property Tax Code and section 1(b) of the Mobile Home Local Services Tax Act 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)).

In support of its contention of the correct assessment, the board of review submitted information on three comparables with both sales and equity data.⁴ The comparables are each located in Salem and either 5 or 6 miles from the subject. The board of review also acknowledged in its filing that comparable #2 has not been reassessed since 2017 and therefore has a substantially lower assessment than the other two comparables presented.

The parcels range in size from .31 of an acre to 6-acres of land area or from 13,504 to 261,360 square feet of land area. The comparable parcels have land assessments ranging from \$5,170 to \$13,980 or from \$0.05 to \$0.38 per square foot of land area.

As to the improvement argument, the parcels each have a manufactured home with vinyl siding exterior construction. The manufactured homes are 12 to 29 years old and range in size, including addition(s), from 1,680 to 2,580 square feet of living area. Each comparable has central air conditioning and a two-car garage, along with other outdoor amenities of porch(es) and/or deck(s). Comparable #3 has two barns. The comparables have improvement assessments ranging from \$20,550 to \$50,620 or from \$7.97 to \$26.47 per square foot of living area. The comparables sold from July 2023 to September 2024 for prices ranging from \$200,000 to \$270,000 or from \$104.60 to \$127.98 per square foot of living area, including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment both on equity and market value grounds.

In rebuttal, the appellant argues that the applicable tax bill, such as application of 'privilege tax' rather than real estate taxation, may well increase the market value of a property given its lower tax rate. The appellant contends the sales of manufactured homes reflect what a willing buyer will pay and what they believe the property is worth. As to appellant's comparable #3 with a garage purportedly in poor condition, the appellant asserts that the contributory value of the garage to the property is likely to be about \$10,000 even if it were a brand, new garage.

As to the comparables presented by the board of review, the appellant contends that comparable #1 appears to be a modular home "in much better condition than the subject." Likewise, comparable #2 also appears to be a modular home which also has a newer addition and a hot tub. Lastly, board of review comparable #3 appears to be a modular home in "above average condition" along with numerous outbuildings and is not a good comparable to the subject.

Conclusion of Law

The taxpayer contends in part assessment inequity as to both the land and improvement assessments as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86

⁴ The Board takes notice that the Marion County Board of Review failed to utilize the electronic grid analysis on page two of the Board of Review – Notes on Appeal – Residential as mandated by directives previously issued.

Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's land and/or improvement assessments are not warranted.

As to the land equity issue, the parties submitted a total of six comparable parcels ranging in size from 13,504 to 261,360 square feet of land area. The parcels have land assessments ranging from \$0.05 to \$0.38 per square foot of land area. The subject parcel of 233,046 square feet of land area has a land assessment of \$0.06 per square foot of land area and falls within the range and at the lower end of all six comparable parcels. In terms of lot size, board of review comparable #3 with 261,360 square feet of land area has a land assessment of \$0.05 per square foot and is more than 11% larger than the subject parcel. Given the principle known as the economies of scale, the Board finds it is logical that a larger parcel has a slightly lower assessment on a square foot basis than the subject. Based on this evidence and after considering appropriate adjustments to the land comparables for differences in size, the Board finds no reduction in the subject's land assessment is warranted on this record.

As to the improvement inequity issue, the parties submitted a total of six equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 and board of review comparable #2, due to their substantially differing dwelling sizes when compared to the subject. In addition, the Board finds that board of review comparable #2, which has not been reassessed as part of the general reassessment cycle, also should be given less weight in the Board's analysis. Less weight has been given to appellant's comparables #1 and #2 as these homes are not being assessed a real property but are taxed pursuant to the Mobile Home Local Services Tax Act (35 ILCS 515 et seq).⁵

The Board finds the best equity comparables in the record are board of review comparables #1 and #3. These two manufactured/modular homes are 12 and 20 years old which necessitate adjustments to make the comparables more equivalent to the subject's age of 17 years. These manufactured/modular homes contain 1,680 and 1,912 square feet of living area necessitating adjustments to make them more equivalent to the subject manufactured/modular home containing 1,976 square feet of living area. These best comparables have similar features of central air conditioning and garage amenities along with other outdoor features necessitating various adjustments to make them more equivalent to the subject property. These most similar comparables present improvement assessments of \$42,950 and \$50,620 or of \$25.11 and \$26.47 per square foot of living area. The subject's improvement assessment of \$45,310 or \$22.93 per square foot of living area is bracketed by the best comparables in the record in terms of overall improvement assessment and falls below the best comparables in this record on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett,

⁵ An assessment of real property should reflect 33.33% of fair cash value, when the property is assessed as real property. (35 ILCS 200/9-145(a)). The privilege tax is not based upon fair cash value.

20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the two best improvement equity comparables in the record when compared to the subject, the Board finds the appellant has not demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's improvement assessment is not warranted on grounds of lack of assessment equity.

In the alternative, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six market value comparables to support their respective positions before the Property Tax Appeal Board which present varying degrees of similarity to the subject in lot size, age, dwelling size and/or garage size/additional outdoor amenities which necessitate adjustments to make the comparables more similar to the subject. The Board has given reduced weight to appellant's comparable #3 and board of review comparable #2, due to significant differences in dwelling size when compared to the subject home.

The Board finds the best evidence of market value in the record consists of four comparables which sold from April 2023 to September 2024 for prices ranging from \$124,000 to \$215,000 or from \$60.28 to \$127.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$174,797 or \$88.46 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board finds the subject lot is nearly the largest parcel in the record, with the only larger parcel being board of review comparable #3. Likewise, the subject dwelling containing 1,976 square feet of living area, falls precisely between the best board of review comparables #1 and #3, which are smaller than the subject, and appellant's comparables #1 and #2, which are slightly larger than the subject. Analyzing their sales prices per square foot similarly of \$104.60 and \$127.98 per square foot of living area of the best board of review comparables and \$60.28 and \$76.29 per square foot of living area of the best appellant's comparables, the subject's estimated market value based on its assessment of \$88.46 per square foot of living area, including land, likewise falls directly between the four best comparables in the record.

Based on this evidence and after considering appropriate adjustments to the best comparable properties in the record, the Board finds a reduction in the subject's land and/or improvement assessment is not justified on grounds of overvaluation.

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: _____

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:

January 20, 2026



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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