



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

APPELLANT: Richard & Teresa Owens  
DOCKET NO.: 17-05297.001-R-1  
PARCEL NO.: 02-2-17942-000

The parties of record before the Property Tax Appeal Board are Richard & Teresa Owens, the appellants; and the Coles 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 Coles County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$4,170  
**IMPR.:** \$52,380  
**TOTAL:** \$56,550

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Coles County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 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 one-story frame dwelling containing 2,374 square feet of living area that was built in 2008. Features of the home include a 224-square foot unfinished basement, central air conditioning, a fireplace, and a 638-square foot garage. The property is situated on a 182,952-square foot lot and is located in Charleston, Charleston Township, Coles County.

The appellants contend assessment inequity as the basis of the appeal. The land assessment is not challenged. In support of this argument, the appellants submitted information on five assessment equity comparables located within the city of Charleston. Four properties are improved with one-story wood-sided or vinyl-sided dwellings; comparable #5 is a two-story dwelling of brick exterior construction. The comparables range in size from 1,560 to 2,592 square feet of living area.<sup>1</sup> The dwellings were built from 1990 to 2013. Three homes each

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<sup>1</sup> The Board has corrected the living areas of some of the comparables in the appellants' grid by subtracting the basement areas when calculating the size of the total living areas.

feature a finished basement. Each home has central air-conditioning and a garage ranging in size from 624 to 2,592 square feet of building area. Four dwellings each have a fireplace. The comparables have improvement assessments ranging from \$31,583 to \$90,673 or from \$20.25 to \$34.98 per square foot of living area.<sup>2</sup> The appellants also submitted property tax assessment information for the subject property and each of the appellant's equity comparables depicting descriptive information, color photographs and schematic drawings of each property. However, the comparables' assessment information submitted was for the 2016 tax year (not for the 2017 tax year at issue). Finally, the appellants submitted the notice of final decision of the Coles County Board of Review for the subject property depicting the subject's improvement assessment of \$52,380 or \$22.06 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment of \$44,666 or \$18.81 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. By a letter dated June 6, 2019, Coles County Board of Review was notified by Property Tax Appeal Board that it was in default and the Property Tax Appeal Board will proceed with the appeal based on the evidence submitted.

### **Conclusion of Law**

The taxpayers contend assessment inequity regarding the improvement as the 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 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and no reduction in the subject's improvement assessment is warranted.

The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to §1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The Board finds the only evidence of assessment inequity in this record is the five equity comparables submitted by the appellants. The comparables have varying degrees of similarity to the subject. The Board gave less weight to appellants' comparable #5 based on its dissimilar two-story design. The remaining comparables had improvement assessments ranging from \$31,583 to \$90,673 or from \$20.25 to \$34.98 per square foot of living area. The Board acknowledges that these assessments are based on 2016 tax year assessments and not the 2017

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<sup>2</sup> The Property Tax Appeal Board has corrected the improvement assessments of the comparables based on the parcel information extracted from the Coles County website and submitted by the appellants. The Board has used the final equalized board of review assessments for improvements only.

tax year at issue, however, the Board is constrained to the evidence submitted by the appellants. The subject's improvement assessment of \$52,380 or \$22.06 per square foot of living area, falls within the range established by the best assessment comparables in the record. Based on the evidence in this record, the Board finds that the appellants did not demonstrate by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, no reduction in the subject's 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(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: July 21, 2020



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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COUNTY

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Coles County Courthouse  
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