



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

APPELLANT: Douglas & LeAnn Weddle
DOCKET NO.: 23-04346.001-R-1
PARCEL NO.: 03-0-00235-000

The parties of record before the Property Tax Appeal Board are Douglas & LeAnn Weddle, 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 **A Reduction** 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: \$6,639
IMPR.: \$43,356
TOTAL: \$49,995

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 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 part 1-story and part 1.5-story dwelling of metal exterior construction with 2,592 square feet of living area.¹ The dwelling was constructed in 2007 and is approximately 16 years old. Features of the home include a concrete slab foundation, central air conditioning and a 1,040 square foot garage. The property has an approximately 1.66-acre or 72,310 square foot site and is located in Oakland, East Oakland Township, Coles County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales where two properties are located in Hindsboro, a neighboring town. The comparables have sites ranging in size from 6,534 to 87,120 square feet or 0.15-acre to 2.0-acres of land area and are improved with 1-story, 1.5-story

¹ The Board finds the best description of the subject was found in its property record card, submitted by the board of review and not refuted by the appellants. The appellants describe the subject dwelling as a 1-story with a loft and the 1,040 detached garage as a pole building.

or 2-story dwellings of vinyl exterior ranging in size from 1,680 to 3,263 square feet of living area.² The dwellings range in age from 14 to 144 years old. Four comparables have a crawl space foundation and two comparables are reported to have no basement. Each dwelling has central air conditioning and three homes each have one fireplace. Comparables #1 through #4 have one or two garages ranging in size from 357 to 769 square feet of area and comparable #6 has a 2-car garage. Comparable #5 has a 40'x 80' shed. The properties sold from May 2022 to December 2023 for prices ranging from \$62,000 to \$189,000 or from \$28.55 to \$88.65 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$49,472 which reflects a market value of \$148,431 or \$57.26 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,874. The subject's assessment reflects a market value of \$224,644 or \$86.67 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in Oakland and from 4.10 to 7.50 miles from the subject property. The comparables have sites that range in size from 19,049 to 392,040 square feet or 0.44-acre to 9.0-acres of land area and are improved with 1-story or a part 1-story, part 1.5-story dwellings of vinyl exterior ranging in size from 1,436 to 2,741 square feet of living area. The homes were built from 1990 to 2017 and range in age from 6 to 33 years old.⁴ One comparable has a basement with finished area and three comparables have a concrete slab and/or crawl space foundation. Each dwelling has central air conditioning and one or two garages ranging in size from 525 to 1,764 square feet of building area. Comparable #1 also features two pole buildings with a combined 1,746 square feet of area, comparable #2 has a 2,800 square foot pole building and comparable #4 has a 416 square foot Quonset building. The properties sold from May 2020 to June 2022 for prices ranging from \$155,000 to \$280,000 or from \$82.09 to \$149.17 per square foot of living area, land included.

The board of review submitted the property record cards and PTAX-203 Real Estate Transfer Declarations associated with the appellants' comparables #1 through #4. PTAX-203 documents depicted appellants' comparable #2 had a subsequent sale in April 2024 for a price of \$155,000 and disclosed appellants' comparable #3 was not an advertised sale. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants critiqued the board of review comparables asserting the comparables have a larger site size relative to the subject and that comparables #1, #2 and #4 also have

² Some property details for the appellants' comparables were amended or corrected with information found in the respective property record cards for the comparables, submitted by the board of review.

³ 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 drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

⁴ Some descriptive details for the board of review's comparables were found in the respective property record cards, submitted by the board of review.

additional buildings in contrast to the subject. The appellants indicated board of review comparable #3 was most similar to the subject. Without any documentary evidence the appellants contended the subject is a pole barn in need of work and stated the dwelling's only heat source was an "outdoor wood burner."

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten comparable sales for the Board's consideration. The Board gives less weight to appellants' comparables #1, #3, #5 and #6 which differ from the subject in age, garage amenity and/or do not represent an arm's length sale. Furthermore, appellants' comparables #5 and #6 are located in Hindsboro compared to the subject's Oakland location. The Board also gives less weight to board of review comparables #1, #2 and #4 which sold less proximate in time to the January 1, 2023 assessment date than other properties in the record and have substantially larger site sizes when compared to the subject as well as additional outbuildings and/or a finished basement in contrast to the subject's concrete slab foundation.

The Board finds the best evidence of market value to be the appellants' comparables #2 and #4 along with board of review comparable #3 which sold proximate to the lien date at issue and are generally similar to the subject in location, age, foundation type and some other features. However, these properties present varying degrees of similarity to the subject in design, dwelling size and site size, suggesting adjustments are needed to make these comparables more equivalent to the subject. These comparables sold from June to December 2022 for prices ranging from \$128,500 to \$155,000 or from \$56.24 to \$107.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$224,644 or \$86.67 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, such as site size, dwelling size and design, the Board finds the subject's assessment is excessive and a reduction in the subject's 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: _____

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

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