



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

APPELLANT: Brian & Lisa Warner
DOCKET NO.: 23-04967.001-F-1
PARCEL NO.: 03-0-00234-001

The parties of record before the Property Tax Appeal Board are Brian & Lisa Warner, 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:

F/Land:	\$3,093
Homesite:	\$8,921
Residence:	\$43,831
Outbuildings:	\$21,199
TOTAL:	\$77,044

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.

Preliminary Matter

The appellant Brian Warner appeared for hearing before the Property Tax Appeal Board on behalf of the appellants. In the course of the hearing, Mr. Warner waived the claims in the appeal as to the assessments of the farmland, homesite and outbuildings. Therefore, the sole claim being pursued by the appellants is overvaluation of the residence.

Findings of Fact

The subject property is comprised of approximately 13.13-acres of land, including unchallenged farmland and farm related outbuildings. Approximately 2.79-acres comprises the subject homesite which is improved with a one-story dwelling of vinyl siding exterior construction. The dwelling contains 1,611 square feet of living area and is approximately 10 years old having been

built in 2013. Features of the home include a concrete slab foundation, 1½ bathrooms,¹ a fireplace, a 626 square foot open frame porch, and a 696 square foot garage. The property is located in Oakland, East Oakland Township, Coles County.

The appellants contend overvaluation as the basis of the appeal concerning the residence.² In support of this argument, the appellants submitted information on four comparable sales located in either East Oakland Township or neighboring Sargent Township. The homesites range from .15 of an acre to 1.09-acres of land area³ and are each improved with either 1-story or 1.5-story dwelling of vinyl siding exterior construction. The dwellings range in age from 15 to 28 years old and range in size from 1,436 to 2,588 square feet of living area. Three homes each have central air conditioning. The homes have 1, 2, 2½ or 3 bathrooms. Comparable #3 has a fireplace. Comparables #1 and #2 have garages of 769 and 672 square feet of building area, respectively; comparable #3 has a “four-car” heated garage, enclosed porch, a deck and two sheds; and comparable #4 has an attached 384 square foot garage and a detached 480 square foot garage. Comparables #1, #2 and #4 sold from June to December 2022 for prices ranging from \$128,500 to \$155,000 or from \$49.65 to \$107.94 per square foot of living area, including homesite land. Comparable #3 consists of 18.13 acres of farmland and a .97-acre homesite sold for \$195,000 or \$95.35 per square foot of living area, including all land.

Based on this evidence, the appellants requested a reduction in the subject’s residential improvement assessment to reflect a market value of approximately \$105,332 for the dwelling only when using 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 \$80,022. The subject has a homesite assessment of \$8,921 and a dwelling assessment of \$46,809 or a total for homesite and dwelling of \$55,730. The subject dwelling and homesite assessments combined reflect a market value of \$169,032 or \$104.92 per square foot of living area, homesite land included, when using the 2023 three-year average median level of assessment for Coles County of 32.97% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in Oakland and “miles” from the subject property. Board of review comparable #1 is the same property as appellants’ comparable #2. The comparable homesite parcels range in size from .44 of an acre to 9-acres of land area and are each improved with either 1-story or part 1.5-story and part 1-story dwelling of frame exterior construction. The homes range in age from 6 to 33 years old as of tax year 2023 and the reported dates of construction. The homes range in size from 1,436 to 2,741 square feet of living area. Comparable #3 has a full basement, which is fully finished. Each dwelling has 1, 2 or 3 bathrooms, and central air conditioning. Comparable #1 has a 144 square foot porch and a 672 square foot garage. Comparable #2 has a 192 square foot deck, a 1,456 square foot concrete patio, a 525 square foot garage, a 564 square foot pole building, a 1,200 square foot pole

¹ The subject’s unrefuted property record card depicts one three-fixture bathroom (full) and one toilet room (half-bath).

² As the subject residence could not be placed on the market without the accompanying homesite land area, the analysis herein will involve both the estimated market value of the homesite and accompanying dwelling.

³ Only comparable #3 consisting of 19-acres, of which .87-acres is the homesite, includes farmland as well.

building, and a 240 square foot shed. Comparable #3 has a 204 square foot porch, a 361 square foot deck, a 725 square foot garage, and a 2,800 square foot pole building. Comparable #4 has a 192 square foot porch, a 492 square foot deck, a 990 square foot attached garage, a 1,764 square foot detached garage, and a 416 square foot Quonset building. The comparables 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, including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's residential improvement assessment as correctly reflecting its market value.

In rebuttal, the appellants reiterated that the subject dwelling lacks central air conditioning and lacks window, floor and door trim woodwork along with unfinished electrical and lighting sockets with some rooms still having bare concrete flooring as depicted in 26 color photographs. As to the board of review comparables, these comparables each have central air conditioning and three have more bathrooms than the subject. Two of these comparables are each approximately 1,000 square feet or greater in living area than the subject.

Conclusion of Law

The appellants contend the market value of the subject dwelling 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 a total of seven suggested comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #3 and #4 as well as board of review comparables #2, #3 and #4, due to substantial differences in dwelling size and/or additional structures, when compared to the subject property on appeal.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #2/board of review comparable sale #1, which includes the parties' common comparable and are the most similar comparables to the subject property on this record. The subject has a reported homesite area of 2.79-acres whereas these best comparables have .44 of an acre and 1.09-acres, indicating upward adjustments would be required to make the comparables more similar to the subject in homesite land size. These two dwellings are approximately 20 and 24 years old, respectively, whereas the subject dwelling is 10 years old, suggesting upward adjustments to the comparables would be necessary to make them more equivalent to the subject's newer age. The homes contain 1,680 and 1,436 square feet of living area, bracketing the subject's dwelling size of 1,611 square feet, but still necessitating adjustments to account for the dwelling size differences. Each of these homes have central air conditioning, which is not a feature of the subject, indicating downward adjustments would be necessary to make the comparables more equivalent to the subject dwelling. Each comparable necessitates adjustment for differences in bathroom count when compared to the subject dwelling that is reported to have 1½ bathrooms.

The subject's garage is also bracketed by the garage sizes of these two best comparable properties but still necessitating adjustments.

These most similar comparables sold in 2022 for prices of \$129,000 and \$155,000 or for \$76.79 and \$107.04 per square foot of living area, including homesite land. The subject's assessment reflects a market value of \$169,032 or \$104.92 per square foot of living area, homesite land included, which is above the best comparable sales in this record in terms of overall value.

Based on this evidence and after considering the numerous necessary adjustments to make the comparables more similar to the subject property on appeal, the Property Tax Appeal Board finds the subject dwelling appears to be overvalued and a reduction in the subject's residential 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: _____

December 23, 2025



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

Brian & Lisa Warner
20467 N CR 2225E
Oakland, IL 61943

COUNTY

Coles County Board of Review
Coles County Courthouse
651 Jackson Avenue
Charleston, IL 61920