



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

APPELLANT: Beau Goodwin  
DOCKET NO.: 24-03423.001-R-1  
PARCEL NO.: 06-0-00920-000

The parties of record before the Property Tax Appeal Board are Beau Goodwin, the appellant; 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:** \$7,814  
**IMPR.:** \$115,390  
**TOTAL:** \$123,204

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 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 consists of a 1.5-story dwelling of vinyl siding exterior construction with 3,142 square feet of living area.<sup>1</sup> The dwelling was constructed in 1979 and is approximately 45 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, an 885 square foot garage, and a 2,016 square foot pole building. The property has a 130,680 square foot, or approximately 3 acre, site and is located in Charleston, LaFayette Township, Coles County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$350,000 as of January 1, 2024. The appraisal was prepared by Chris L. Holloway, a certified residential real estate appraiser, for ad valorem tax purposes.

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<sup>1</sup> The Board finds the best evidence of dwelling size and other features is found in the appellant's appraisal which includes a sketch with measurements and photographs.

Under the sales comparison approach, the appraiser selected five comparable sales located from 0.92 of a mile to 6.43 miles from the subject in Mattoon or Charleston. The parcels range in size from 2.90 to 7.69 acres of land area and are improved with 1-story, tri-level, or 2-story homes ranging in size from 2,036 to 3,120 square feet of living area. The dwellings range in age from 11 to 53 years old. Four homes each have a basement, two of which have finished area. Each home has central air conditioning and a 2-car or a 3-car garage. Comparables #2 and #5 each have an outbuilding. The comparables sold from September 2022 to July 2023 for prices ranging from \$278,000 to \$358,500 or from \$91.35 to \$176.08 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$319,000 to \$353,500. The appraiser concluded a value for the subject of \$350,000 as of January 1, 2024.

The appellant also submitted information on three comparable sales, including copies of property record cards. The comparables are located in Mattoon and from 3.6 to 5.7 miles from the subject. The parcels range in size from approximately 29,257 to 143,748 square feet of land area and are improved with 1-story, part 1-story and part 1.5-story, or part 1-story and part 2-story homes.<sup>2</sup> The comparables range in size from 2,785 to 4,019 square feet of living area. The dwellings were built from 1977 to 2005 and range in age from 19 to 47 years old. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and one or two garages ranging in size from 256 to 1,232 square feet of building area. The comparables sold in April 2023 and April 2024 for prices ranging from \$412,000 to \$495,000 or from \$123.16 to \$157.99 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$123,204, which would reflect a market value of \$369,649 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 \$140,988. The subject's assessment reflects a market value of \$423,006 or \$134.63 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup>

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in Mattoon and from 3.1 to 7.5 miles from the subject. The parcels range in size from 7,000 square feet to 1.91 acres of land area and are improved with 1-story homes ranging in size from 1,403 to 3,081 square feet of living area. The dwellings range in age from 19 to 29 years old. Three homes have a basement, one of which has finished area. Each home has central air conditioning and a garage ranging in size from 400 to 588 square feet of building area. One home has a fireplace. The comparables sold from May 2021 to February 2023 for prices ranging from \$143,000 to \$337,500 or from \$101.92 to \$135.90 per square foot

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<sup>2</sup> The Board finds the best information regarding these comparables is found in the grid analysis presented by the board of review and their property record cards presented by the appellant.

<sup>3</sup> Section 1910.50(c)(1) of the Board's procedural rules 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 § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

of living area, including land. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

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

The appellant presented an appraisal and three comparable sales and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion where the appraiser did not make adjustments for design and age although the comparables differ from the subject in design and age and the appraiser selected one sale in 2022, less proximate in time to the assessment date. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented in the appraisal and by the parties.

The record contains a total of twelve comparable sales for the Board's consideration. The Board gives less weight to the board of review's four comparables, which sold in 2021, less proximate in time to the January 1, 2024 assessment date than the other sales in this record and/or differ significantly from the subject in dwelling size. The Board gives less weight to the appellant's comparable #3, which also differs substantially from the subject in dwelling size. The Board gives less weight to the appellant's comparable #1 and the appraisal sales #2, #4, and #5, due to substantial differences from the subject in design.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the appraisal sales #1 and #3, which sold proximate in time to the assessment date and are more similar to the subject in design, dwelling size, and some features, although these comparables each lack an outbuilding that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. Moreover, one comparable has a much smaller site than the subject; one comparable is a substantially newer home than the subject; and one comparable has finished basement are unlike the subject, suggesting additional adjustments would be needed to these comparables. These comparables sold for prices ranging from \$278,000 to \$412,000 or from \$91.35 to \$145.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$423,006 or \$134.63 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record.

Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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

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