



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

APPELLANT: James McNeely
DOCKET NO.: 24-04781.001-F-1
PARCEL NO.: 01-35-100-043

The parties of record before the Property Tax Appeal Board are James McNeely, the appellant; and the Williamson 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 **Williamson** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$0
Homesite:	\$21,260
Residence:	\$13,330
Outbuildings:	\$0
TOTAL:	\$34,590

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Williamson 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-story cabin of metal exterior construction with 832 square feet of building area. The building was constructed in 2020 and features a porch and two carports. The property has an 8 acre site, including a 3 acre pond, and is located in Carterville, Blairsville Township, Williamson County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted a brief contending the cabin is a temporary structure and submitted a brochure from its manufacturer describing a relocation package that permits the relocation of the building for no charge within the delivery range. The appellant submitted an invoice for the cabin from the manufacturer for a cost of \$22,669.85 and indicating the roof and porch would be installed on site. The appellant also contended that the carports were purchased

locally for \$450 each and dismantled and moved to the subject property. The appellant explains the carports are used to store maintenance equipment.

The appellant submitted a final decision of the board of review disclosing the total assessment for the subject of \$34,590. The subject property has a land assessment of \$21,260 (including a homesite assessment of \$14,470 and a conservation land assessment of \$6,790) and an improvement assessment of \$13,330. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$10,000 and in the subject's improvement assessment to \$5,000.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found in default by a letter issued on January 15, 2026.

Conclusion of Law

The taxpayer contends assessment inequity 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds Section 1-130 of the Property Tax Code (35 ILCS 200/1-130) defines property, real property, or real estate as: "(a) The land itself, with all things contained therein, and also all buildings, structures and improvements, and other permanent fixtures thereon, including all oil, gas, coal, and other minerals in the land and the right to remove oil, gas and other minerals, excluding coal, from the land, and all rights and privileges belonging or pertaining thereto, except where otherwise specified by this Code."

The Board finds the appellant submitted a brief, an invoice, and brochures relating to the subject's improvements. The Board finds the appellant did not present any evidence to show these improvements have been inequitably assessed compared to other similar properties in the subject's area.

With regard to the subject's land, the Board finds the appellant did not provide any argument regarding the subject's land assessment and did not present any evidence to demonstrate the subject's land, which includes a pond, has been inequitably assessed compared to other similar properties in the subject's area.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land and improvements were inequitably assessed and a reduction in the subject's assessment for assessment inequity is not 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: June 16, 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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APPELLANT

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COUNTY

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