



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

APPELLANT: Charles & Jane Yacob
DOCKET NO.: 24-04874.001-R-1
PARCEL NO.: 11-31-401-027

The parties of record before the Property Tax Appeal Board are Charles & Jane Yacob, the appellants; and the Williamson 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 **Williamson** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$16,670
IMPR.: \$82,720
TOTAL: \$99,390

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1.5-story dwelling of frame exterior construction with 2,130 square feet of living area.¹ The dwelling was constructed in 2013. Features of the home include a crawl space foundation, central air conditioning, 400 square foot two season room, 2.5 baths and a 2-car garage. The property is located in Williamson County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located approximately .5 of a mile to 8 miles from the subject. The comparables are improved with 1-story or 2-story dwellings of brick or frame exterior construction ranging in size from 1,866 to 3,764 square feet of living area. The homes range in age from 18 to 47 years old. Comparable #4 has a partial basement that is finished. Each dwelling has central air conditioning and one fireplace. Three comparables each

¹ The Board finds the only description of the subject property was gleaned from Section III of the appellants' appeal petition.

have a garage with 360 or 400 square feet of building area. The comparables sold from March 2024 to February 2025 for prices ranging from \$250,000 to \$495,000 or from \$131.51 to \$155.47 per square foot of living area, including land. The appellants noted these homes are located on the same lake as the subject.

The appellants also submitted a copy of the final decision issued by the Williamson County Board of Review disclosing the subject's final assessment of \$173,670. The subject's assessment reflects an estimated market value of \$566,623 or \$266.02 per square foot of living area, including land, when applying the 2024 median level of assessment of 30.65% as determined by the Illinois Department of Revenue.

Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of the assessment and was found in default by letter dated October 30, 2025.

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 Board finds the only evidence of market value was the four comparable sales submitted by the appellants which have varying degrees of similarity to the subject in location, design, age, dwelling size and features. The properties sold from March 2024 to February 2025 for prices ranging from \$250,000 to \$495,000 or from \$131.51 to \$155.47 per square foot of living area, including land. The Board finds the subject's assessment reflects estimated market value of \$566,623 or \$266.02 per square foot of living area, including land, which is greater than the range established by the comparable sales in the record. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellants' argument 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 section 1910.69(a) of the rules of the Property Tax Appeal Board.

Based on this limited record and after considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's 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: 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

**Charles & Jane Yacob
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COUNTY

**Williamson County Board of Review
Williamson County Courthouse
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