FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Charles Holste
DOCKET NO.: 25-02162.001-R-1
PARCEL NO.: 09-13-31-301-006

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

LAND:	$27,000
IMPR.:	$138,000
TOTAL:	$165,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Macon County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2025 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 2-story dwelling of vinyl and brick exterior construction with 3,176 square feet of living area.[1] The dwelling was constructed in 2006 and is approximately 19 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 3-car garage with 906 square feet of building area. The property has an approximately 30,660 square foot site and is located in Decatur, Decatur Township, Macon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within .80 of a mile from the subject. The comparables have sites ranging in size from 28,314 to 90,170 square feet of land area that are improved with 1.5-story or 2-story dwellings of masonry or frame exterior

[1] The Board finds the best evidence of the subject's dwelling size was found in the appraisal submitted by the board of review which contained a detailed sketch with dimensions and area calculations.

construction ranging in size from 3,257 to 4,520 square feet of living area. The dwellings are 20 to 26 years old and have basements with finished area. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 803 to 884 square feet of building area. Comparable #3 has a pool. The comparables sold in July 2014 or May 2025 for prices ranging from $352,500 to $550,000 or from $89.60 to $132.59 per square foot of living area, including land. The appellant disclosed the subject property sold in February 2024 for $496,500.[2] Based on this evidence, the appellant requested a reduction in the subject's total assessment $115,060 which reflects a market value of $345,215 or $108.69 per square foot of living area, including land 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 $165,000. The subject's assessment reflects a market value of $495,050 or $155.87 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of the subject's assessment, the board of review submitted an appraisal of the subject property estimating a market value of $540,000 as of January 1, 2025. The appraisal was prepared by Kevin Miller, an Illinois Licensed Certified Residential Appraiser. The appraiser disclosed the subject previously sold in January 2024 for $496,500 which the appraiser described as a relocation sale as the prior owner was being transferred. The appraiser described the subject property in overall good condition with no repairs necessary at the time of inspection.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach using three comparable sales located within .40 of a mile from the subject. The comparables have sites ranging in size from 20,473 to 43,560 square feet of land area that are improved with 2-story dwellings that range in size from 3,243 to 3,790 square feet of living area. The dwellings are 20 to 24 years old. Each comparable has a basement with finished area, central air conditioning and a 3-car or 4-car garage. The comparables sold from June 2023 to June 2024 for prices ranging from $485,000 to $659,000 or from $138.81 to $173.88 per square foot of living area, including land. The appraiser disclosed property values have been increasing and applied time adjustments to the comparable sales of approximately 5% per annum. The appraiser also adjusted the comparables for differences in site size, condition, room count, gross living area, basement size, basement finished area, and features resulting in adjusted prices ranging from $518,357 to $555,324. Based on these adjusted sale prices, the appraiser arrived at an estimated market value of $540,000 as of January 1, 2025.

Based on this evidence, the board of review requested that the subject property's assessment be increased to $180,000 which reflects the appraised value.

The appellant submitted a 3-page rebuttal that critiqued the adjustments to the comparables in the appraisal submitted by the board of review. The appellant submitted his own grid analysis with adjustments of the comparables utilized in the appraisal.

[2] The property record card submitted by the appellant disclosed the subject sold in January 2024 for $496,500.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains three comparable sales submitted by the appellant, evidence regarding the 2024 sale of the subject and an appraisal submitted by the board of review to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 which have significantly larger dwelling sizes when compared to the subject. The Board gives no weight to appellant's comparable #3 which sold over 10 years prior to the January 1, 2025 assessment date and is not reflective of market value as of that date. As to the board of review appraisal, the Board finds appraisal comparable #2 is 14% larger and appraisal comparable #3 sold 16 months prior to the January 1, 2025, assessment date and is less likely to be reflective of market value as of the assessment date at issue. For these reasons the Board gives less weight to the appraiser's conclusion of value.

The Board finds the best evidence of market value to be the sale of the subject property as both parties disclosed the subject in February 2024 for $496,500 or $156.33 per square foot of living area, including land, which is just 10 months prior to the January 1, 2025, assessment date. The Board finds both parties reported the 2024 sale of the subject and neither party disputed it was not an arm's length transaction. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). A contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The subject's assessment reflects an estimated market value of $495,050, which is slightly less than its recent arm's-length sale price of $496,500 and well supported by appraisal comparable #1 which is the most similar comparable in the appraisal.

Based on this evidence the Board finds the appellant did not provide by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not 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:

C E R T I F I C A T I O N

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 17, 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 9-215 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

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