



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

APPELLANT: Lyle James II
DOCKET NO.: 25-03160.001-R-1
PARCEL NO.: 02-1-04537-000

The parties of record before the Property Tax Appeal Board are Lyle James II, 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: \$8,489
IMPR.: \$81,502
TOTAL: \$89,991

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 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 1-story ranch style dwelling of stone and vinyl siding exterior construction with 1,831 square feet of living area.¹ The dwelling was constructed in 2012 and is approximately 13 years old. Features of the home include a walkout basement with finished area, central air conditioning, two bathrooms, a fireplace and an attached two-car garage with 896 square feet of building area. The property also has an approximately 1,859 square foot outbuilding. The property has a 1.66-acre or 72,310 square foot site and is located in Charleston, Charleston Township, Coles County.

¹The Board finds the best description of the subject property is found in the appraisal submitted by the appellant, which contained a schematic diagram with dimensions of the improvements, along with exterior photographs of the property. The board of review did not provide a copy of the property record card as required by the rules of the Property Tax Appeal Board (85 Ill.Admin.Code §1910.40(a)) for the subject property.

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 \$270,000 as of January 1, 2025. The appraisal was prepared by Chris L. Holloway, a certified residential real estate appraiser. The appraisal was prepared to evaluate the property for a property assessment appeal and the intended users are Lyle Richard James II and the Coles County Board of Review. No additional intended users are identified by the appraiser.

The appraiser conducted an exterior only inspection of the subject on December 18, 2025 and digital images included in the report were taken on the date of viewing the home. The appraiser stated the property owner reported that there have been no substantial changes to the home between the effective date of the appraisal, which is January 1, 2025 and the date the property was viewed. The owner also indicated that no significant updating or remodeling has occurred in recent past. The appraiser stated the home appears to have been very well maintained with no noted deferred maintenance on the day of viewing. The appraiser also stated that the location of the subject property is not in an area of similar homes. The subject is far superior to homes in the immediate area and that it was built on family owned land. On page 4 of 4 of the addendum, it was stated that "the appraiser has previously viewed the interior and exterior of the home."

Under the sales comparison approach, the appraiser selected five comparable sales that are located in Charleston and from .53 of a mile to 3.34 miles from the subject. The parcels range in size from 17,145 to 67,954 square feet of land area and are improved with ranch style homes of frame exterior construction ranging in size from 1,408 to 2,204 square feet of living area. The dwellings are from 11 to 62 years old. Three comparables each have a basement with finished area. Each comparable has central air conditioning, 2 or 2½ bathrooms and from a one-car to a three-car garage. Comparable #4 has an additional detached two-car garage. The comparables sold from August 2023 to November 2024 for prices ranging from \$192,000 to \$285,000 or from \$100.54 to \$162.67 per square foot of living area, including land. The appraiser adjusted comparable #3 for sale or financing concessions and adjusted the comparables for differences from the subject in site size, condition, bathroom count, dwelling size and differing features, to arrive at adjusted prices ranging from \$263,000 to \$277,000. The appraiser concluded a market value for the subject of \$270,000 as of January 1, 2025.

The appraiser stated that no age adjustments were reported due to the effective ages of the subject and the comparables appearing to be similar based on information and photos available from cited data sources, or an adjustment for quality construction or condition were made. Adjustments for site size, if any, are based on market value of the sites; the adjustments encompass differences in location, site are, and view, and are not made on a per square foot or per acre basis.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,952. The subject's assessment reflects a market value of \$287,885 or \$157.23 per square foot of living area, land included when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales located in Charleston and from 1.5 to 4.4 miles from the subject. The parcels range in size from approximately 9,973 to 236,531 square feet of land area. The comparables are improved with 1-story, 1.5-story or part 2-story and part 1-story dwellings of vinyl siding or vinyl siding and brick facing exterior construction ranging in size from 1,733 to 2,394 square feet of living area. The dwellings range in age from 10 to 36 years old. The comparables each have a basement, five of which have finished area. Each comparable has central air conditioning, from 1½ to 3½ bathrooms and an attached garage ranging in size from 440 to 864 square feet of building area. Comparable #4 has an inground swimming pool and comparable #5 has an additional detached garage with 768 square feet of building area. The comparables sold from September 2023 to February 2026 for prices ranging from \$274,900 to \$450,000 or from \$142.86 to \$239.47 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 submitted an appraisal of the subject property as of the lien date at issue and the board of review submitted seven suggested comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser applied adjustments to the comparables for differences from the subject to arrive at an estimated market value of \$270,000 for the subject property as of January 1, 2025. The subject's assessment reflects a market value of \$287,885 or \$157.23 per square foot of living area, including land, which is above the appraised value. The Board has given less weight to the board of review's unadjusted sales grid, as this evidence does not overcome the weight of the appellant's appraisal evidence which contained a more detailed valuation analysis. The Board finds the subject property had a market value of \$270,000 as of the assessment date at issue. Since market value has been established the statutory level of assessment of 33.33% shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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: _____

October 20, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lyle James II
814 Fuller Drive
Charleston, IL 61920

COUNTY

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