



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

APPELLANT: Dale I. & Judith A. Mueth
DOCKET NO.: 23-06080.001-R-1
PARCEL NO.: 08-30-400-003-000

The parties of record before the Property Tax Appeal Board are Dale I. & Judith A. Mueth, the appellants; and the Monroe 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 **Monroe** County Board of Review is warranted. The correct assessed valuation of the property is:

Farmland:	\$4,992
Homesite:	\$19,400
Residence:	\$51,246
Outbuildings:	\$1,020
TOTAL:	\$76,658

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Monroe County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 1,460 square feet of living area.¹ The dwelling was constructed in 1907. Features of the home include a crawl space foundation, central air conditioning, and an 864 square foot garage. The property has a 2.5 acre or approximately 108,900 square foot site and is located in Waterloo, Township 08-T2S-R9W, Monroe County.

The appellants contend assessment inequity regarding the land as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located in Township 11-T3S-R9W. The comparables each have a 2.5 acre or approximately

¹ Additional details regarding the subject's improvement are found in the subject's property record card presented by the board of review and were not refuted by the appellants.

108,900 square foot site and have land assessments of \$11,800 or \$0.11 per square foot of land area. The appellants submitted a final decision of the board of review disclosing the total assessment for the subject of \$76,658. The subject has a homesite assessment of \$19,400 or \$0.18 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$11,800.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's land assessment of \$19,400. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables presented in the Board's prescribed grid analysis form. The comparables are located within the same assessment neighborhood code as the subject and from 0.8 of a mile to 2.7 miles from the subject. The comparables each have a 2.5 acre or approximately 108,900 square foot site and have land assessments of \$19,400 or \$0.18 per square foot of land area.

The board of review also submitted a spreadsheet of additional comparables that were not included in the Board's prescribed grid analysis form as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the information on the additional comparables submitted by the board of review is given no weight.

The board of review submitted a brief contending the appellants' comparables are located in different neighborhoods than the subject and arguing the board of review's rules require equity comparables to be located within the same assessment neighborhood code as the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend assessment inequity regarding the land 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables, which are less similar to the subject in location as they are in different neighborhoods than the subject, whereas the board of review presented comparables that are located within the subject's neighborhood that also have similarly

sized sites compared to the subject. With regard to the board of review's argument concerning the applicability of its rules, the Board finds the board of review's rules are not applicable to proceedings before the Board. However, the Board finds that location is one of various measures of comparability the Board may consider in determining assessment equity.

The Board finds the best evidence of assessment equity to be the board of review comparables, which are more similar to the subject in both location and site size. These comparables each have a land assessment of \$19,400 or \$0.18 per square foot of land area. The subject's land assessment of \$19,400 or \$0.18 per square foot of land area is the same as the best comparables in this record, which are all located in the same neighborhood as the subject and are similarly sized sites compared to the subject. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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 17, 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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