



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

APPELLANT: Paul Diekmann & Lori Hilmes
DOCKET NO.: 23-06092.001-F-1
PARCEL NO.: 07-19-300-003-000

The parties of record before the Property Tax Appeal Board are Paul Diekmann & Lori Hilmes, 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 **A Reduction** 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:

F/Land:	\$1,145
Homesite:	\$19,400
Residence:	\$94,350
Outbuildings:	\$5,850
TOTAL:	\$120,745

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, in part, is improved with a one-story, ranch-style single-family dwelling of frame exterior construction with 1,887 square feet of living area. The dwelling was built in 2008 and is approximately 15 years old. Features of the home include a crawl-space foundation, central air conditioning, and a garage. The property has a 2.5-acre site partly classified as farmland along with associated farm outbuildings and is located in Waterloo, T2S R10W Township, Monroe County.

The appellants contend assessment inequity concerning the residence as the basis of the appeal; no dispute was raised concerning the homesite, farmland or outbuildings assessment. In support of this argument, the appellants submitted information on three equity comparables improved with ranch-style dwellings of frame exterior construction. The comparables range in age from 6

to 20 years old and range in size from 1,889 to 1,933 square feet of living area. Each comparable has a partial basement, two of which have finished area. Features include central air conditioning and a garage. Comparable #2 has three fireplaces. The comparables have residential improvement assessments ranging from \$99,110 to \$120,520 or from \$52.19 to \$63.80 per square foot of living area.

Based on this evidence, the appellants requested a reduced residential improvement assessment of \$74,720 or \$39.60 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$150,025. The subject property has a residential improvement assessment of \$123,630 or \$65.52 per square foot of living area.

In response to the appeal and after considering the appellants' evidence which the board of review reiterated in its grid analysis, the board of review offered to reduce the subject's residential improvement assessment to \$113,150 or \$59.96 per square foot of living area.¹

The appellants were informed of this offer and rejected the same, contending it was not "low enough."

Conclusion of Law

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and only evidence of assessment equity to be three comparable dwellings which were presented by both the appellants and the board of review. The comparables present varying degrees of similarity to the subject dwelling. Each comparable is superior to the subject by having a partial basement in contrast to the subject's crawl-space foundation suggesting downward adjustments would be appropriate to make the comparables more equivalent to the subject. Similarly, comparables #1 and #2 each have finished basement area, again a feature not present in the subject property and suggesting downward adjustments to these dwellings would be appropriate for this difference in characteristics. Comparable #3 is a newer dwelling than the subject and suggests an adjustment for the difference in age is necessary as well. These three comparables have improvement assessments ranging from \$99,110 to \$120,520 or from \$52.19 to \$63.80 per square foot of living area. The subject's residential improvement assessment of \$123,630 or \$65.52 per square foot of living area falls above the range established by the only equity comparables in this record.

¹ Proposed stipulation for "land" was \$20,545 (farmland 1,145 + homesite 19,400) and "improvement" was \$119,000 (residence 113,150 + outbuildings 5,850) results in a total assessment of \$139,545.

Based on this record and after considering appropriate adjustments to the comparables to make them more equivalent to the subject dwelling, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's residential improvement was inequitably assessed and a reduction in the subject's residential improvement 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: _____

April 15, 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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