



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

APPELLANT: George Bieber
DOCKET NO.: 23-06093.001-R-1
PARCEL NO.: 07-25-202-026-000

The parties of record before the Property Tax Appeal Board are George Bieber, the appellant; 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:

LAND: \$14,460
IMPR.: \$40,800
TOTAL: \$55,260

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 parties appeared before the Property Tax Appeal Board for a hearing at the Monroe County Board of Review Office pursuant to a prior written notice. Appearing was the appellant George Bieber and appearing on behalf of the Monroe County Board of Review was board member Mark Altadona and Dawn Goff, the Monroe County Assessor.

The subject property consists of a one-story dwelling of brick and frame exterior construction with 1,020 square feet of living area. The dwelling was constructed in 2015. Features of the home include a full basement, central air conditioning, one bath, and an 896 square foot garage. The property has a 5,227 square foot site and is located in Waterloo, T2S R10W Township, Monroe County.

The appellant contends assessment inequity with respect to both the land and improvement assessments, contention of law and overvaluation as the bases of the appeal. In support of the

inequity argument the appellant submitted information on four equity comparables located next door to .27 miles from the subject property. The comparables have sites ranging in size from 2,860 to 5,227 square feet of land area that area improved with 1-story or 1.5-story dwellings of frame or brick and frame exterior construction that were constructed from 1959 to 2009.¹ The dwellings range in size from 816 to 1,284 square feet of living area. Three comparables have unfinished basements and one comparable has a crawl space foundation. Each comparable has central air conditioning and one or two baths; three comparables each have a garage ranging in size from 160 to 720 square feet of building area; and one comparable has an 80 square foot shed. The comparables have land assessments ranging from \$12,920 to \$14,210 or from \$2.77 to \$4.97 per square foot of land area. The comparables have improvement assessments ranging from \$25,050 to \$50,490 or from \$30.70 to \$43.69 per square foot of living area.

The appellant also indicated a “contention of law” as the basis of the appeal. The appellant submitted a favorable decision that reduced the subject’s assessment in a prior year under docket number 20-08751 to \$43,102. At the hearing, the appellant argued the board of review ignored the prior year decision and unjustly increased the subject’s assessment for the 2023 tax year to \$67,890.

In support of the overvaluation argument the appellant submitted an appraisal with an estimated value of \$90,000 as of March 24, 2020. The appraisal was prepared by Jason Camenzind, a Certified Residential Real Estate Appraiser. The purpose of the appraisal was to determine the market value of the subject property. The appraiser developed the sales comparison approach to value by using five comparable sales with varying degrees of similarity to the subject in location, age, dwelling size and features. The sales occurred from May 2019 to November 2019 for prices ranging from \$114,000 to \$124,000 or from \$114.00 to \$156.25 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property to arrive at the subject’s estimated market value of \$90,000.

The appellant testified the board of review ignored a prior year decision of the subject property from Property Tax Appeal Board and had no grounds to increase the subject’s assessment approximately \$25,000 for the 2023 tax year. The appellant asserted that he built the house next door which is comparable #1. This property is a larger four bedroom home when compared to the subject’s two bedroom but has a lower assessment than the subject property. The appellant also stated he built both homes. The appellant noted a picture of this comparable property was part of the record and the board of review ignored this property as a comparison. The appellant also stated there is a skate park with ramps and hockey located to the rear of the subject property. The appellant argued this devalues his home due to the noise caused by the skateboarders and the hockey games.

Based on this evidence the appellant requested a reduction in the subject’s total assessment to \$43,100.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,890. The subject’s assessment reflects a market value of

¹ The Board finds the best descriptions of the appellant’s comparables were gleaned from the property record cards submitted by the appellant.

\$209,731 or \$205.62 per square foot of living area, including land when applying the 2023 3-year median level of assessment of 33.27% for Monroe County as determined by the Illinois Department of Revenue. The subject has a land assessment of \$14,460 or \$2.77 per square foot of land area and an improvement assessment of \$53,430 or \$52.38 per square foot of living area. The board of review further disclosed that 2023 was the first year of the General Assessment Cycle.

In written response and at the hearing, the board of review argued the appellant's prior favorable decision from Property Tax Appeal Board decision for the 2020 tax year has no bearing on the appellant's 2023 appeal as 2023 was the first year of the General Assessment Cycle. The board of review also noted the appellant submitted an appraisal with an effective date of March 24, 2020 which is not in accordance with the Joint Committee on Administrative Rules Administrative Code Title 86, Chapter II, Part 1910, Section 1910.65 c), which states an appraisal submitted as evidence should be made as of the assessment date at issue. As to the appellant's equity comparables the board of review argued three of the comparables are considerably older in age than the subject dwelling.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located from .5 of a mile to 2.8 miles from the subject property. The comparables have sites ranging in size from 6,313 to 9,583 square feet of land area that are improved with 1-story dwellings of frame exterior construction that were built in 2010 or 2011. The dwellings range in size from 1,064 to 1,237 square feet of living area. The dwellings have basements, one of which is finished with a recreation room. Each home has central air conditioning and a garage ranging in size from 420 to 440 square feet of building area. The comparables have land assessments ranging from \$14,583 to \$14,917 or from \$1.53 to \$2.31 per square foot of land area. The comparables have improvement assessments ranging from \$49,400 to \$56,943 or from \$39.94 to \$52.61 per square foot of living area. Based on these equity comparables the board of review offered to stipulate an improvement assessment of \$48,277 or \$47.33 per square foot of living area which is the average improvement assessment of the four comparables.

The appellant rejected the stipulation offered by the board of review. In rebuttal, the appellant asserted the prior Property Tax Appeal Board decision is relevant. Furthermore, the appellant argued the board of review failed to provide any reason for the nearly \$25,000 increase in the subject's 2023 assessment and the equity comparables submitted by the board of review do not reflect an equal comparison of the appellant's property.

Conclusion of Law

The appellant listed contention of law as one of the bases of this appeal. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted. The Board finds the appellant's argument that the board of review should have carried forward the subject's prior year favorable decision from the Property Tax Appeal Board to the 2023 tax year to be without merit.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the **remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (Emphasis added).

The Board finds the record disclosed that the 2023 tax year was the first year of the general assessment period. Therefore, Section 16-185 of the property tax code does not apply.

The taxpayer contends in part 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 based on the evidence in the record a reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables to support their respective positions before the Property Tax Appeal Board.

As to the land assessment the Board gives less weight to appellant's comparables #3 and #4 as well as the board of review comparables which are less similar to the subject in location and/or land size. The Board finds the best evidence of land equity to be appellant's comparables #1 and #2 which are most similar to the subject in location and land size. These comparables have land assessments of \$14,460 or \$2.77 per square foot of land area. The subject has a land assessment of \$14,460 or \$2.77 per square foot of land area which is identical to the assessments of the two best equity comparables. Based on this evidence the Board finds a reduction in the subject's land assessment is not justified.

As to the improvement assessment, the Board gives less weight to appellant's comparables #2, #3 and #4 which are significantly older dwellings than the subject dwelling. The Board gives less weight to board of review comparables #1, #2 and #3 which are located over 2 miles away from the subject property. In addition, board of review comparable #3 has a finished basement unlike the subject.

Although both comparables have slightly larger dwelling sizes, the Board finds the best evidence of improvement assessment equity to be appellant's comparable #1 and board of review comparable #4 which are most similar to the subject in location and age. Board of review comparable #1 has one more bath and a smaller garage. These comparables had improvement assessments of \$50,490 and \$49,400 or \$39.32 and \$39.94 per square foot of living area,

respectively. The subject's improvement assessment of \$53,430 per square foot of living area falls above the two best comparables in this record. After considering adjustments to the two best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Based on this record the Board finds a reduction in subject's improvement is justified.

The appellant also 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).

After considering the assessment reduction granted to the subject property based on the assessment inequity argument, the Board finds a further reduction based on overvaluation is not appropriate.

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 21, 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

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

APPELLANT

George Bieber
211 Magnolia Avenue
Waterloo, IL 62298

COUNTY

Monroe County Board of Review
Monroe County
100 South Main Street
Waterloo, IL 62298