



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

APPELLANT: August and Priscilla Heimos
DOCKET NO.: 23-06103.001-F-1
PARCEL NO.: 08-15-300-007-000

The parties of record before the Property Tax Appeal Board are August and Priscilla Heimos, 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:	\$TBD
Homesite:	\$5,850
Residence:	\$32,320
Outbuildings:	\$0
TOTAL:	\$TBD

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 7.5 acre parcel comprised of 3.15 tillable acres, 2.85 acres of woodland, and a 1.5 acre homesite. The parcel is improved with two nonfarm pole buildings and a 1.5-story dwelling of log exterior construction with 1,008 square feet of living area. The dwelling is 39 years old. Features of the home include a full basement, central air conditioning, and a garage containing 576 square feet of budling area. The property is located in Waterloo, Monroe County.

As the bases of the appeal the appellants contend both assessment inequity with respect to the homesite and that a portion of the parcel should be classified as farmland. The appellants did not challenge the improvement assessment. In support of these arguments, the appellants submitted a land analysis prepared by Douglas Sachtleben, a certified residential real estate appraiser, with

an effective date of January 1, 2023. Sachtleben inspected the property and determined that the homesite encompasses 1.5 acres. The remaining six acres of the property are reported to be comprised of 3.15 acres in hay production and 2.85 acres of “timber/farm site with farm pole barn.” The report includes aerial photographs detailing the different uses of the land and a four-year crop history showing continuous hay production from 2020 to 2023. The report and Sec. V grid analysis also analyzed four land equity comparables located from .016 of a mile to 3.07 miles from the subject. The parcels range from 7.6 to 383 acres with homesites ranging from 2.5 to 6.12 acres. The comparables have homesite assessments ranging from \$9,380 to \$25,670 or from \$3,752 to \$4,720 per acre of homesite. This contrasts with a 7.6 acre residential land comparable with an assessed value of \$28,020 or \$3,686 per acre of land area. Based on this evidence, the appellants requested a reduction in the subject’s assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,960. The subject property has a total land assessment of \$19,640 of which \$19,400 is applicable to the homesite and \$240 is farmland.

In support of its contention of the correct assessment the board of review submitted a memorandum arguing that the Assessor was directed by the Monroe County Board to assess homesites at 2.5 acres, to be consistent with local zoning. The board of review argued that the County has the ability to set such rules as necessary to ensure consistency in assessments. Included with the board of review’s submission was a letter dated May 22, 1984 from the Chairman of the County Board to the Supervisor of Assessments. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

Conclusion of Law

The appellants contend, in part, that the subject site is incorrectly classified as a primarily residential property, arguing a portion of the site should be reclassified as farmland. The standard of proof for a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Code (35 ILCS 200/10-125) is the guiding authority with respect to the four types of farmland. Further guidance is found in Publication 122, Instructions for Farmland Assessments, published by the Illinois Department of Revenue, which sets forth further detail as to the four types of farmland as cropland, permanent pasture, other farmland, and wasteland.¹ In response to the appellants’ appeal, the Monroe County Board of Review contends that a county policy or practice established by the Monroe County Board, and applied by the Assessor, mandates a minimum 2.5 acres for a homesite. The Board finds that Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines “farm” in pertinent part as follows:

¹ From Publication 122, other farmland is defined as “woodland pasture; woodland, including woodlots, timber tracts, cutover, and deforested land; and farm building lots other than homesites.” Wasteland is defined as “that portion of a qualified farm tract that is not put into cropland, permanent pasture, or other farmland as the result of soil limitations and not as the result of a management decision.”

Farm. When used in connection with valuing land and buildings for an agricultural use, any property used solely for the growing and harvesting of crops . . . For purposes of this Code, “farm” does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use....

In addition, section 10-110 of the Property Tax Code (35 ILCS 200/10-110) provides in part:

Farmland. The equalized assessed value of a farm, as defined in Section 1-60 and if used as a farm for the 2 preceding years, except tracts subject to assessment under Section 10-145, shall be determined as described in Sections 10-115 through 10-140. . . .

Section 10-110 of the Property Tax Code requires that in order to qualify for a farmland assessment the land needs to be used as a farm for the two preceding years. Furthermore, the present use of the land determines whether it is entitled to a farmland classification for assessment purposes. Bond County Board of Review v. Property Tax Appeal Board, 343 Ill.App.3d 289, 292 ((5th Dist. 2003). Additionally, a parcel of property may properly be classified as partially farmland, provided those portions of property so classified are used solely for the growing and harvesting of crops. Kankakee County Board of Review v. Property Tax Appeal Board, 305 Ill. App.3d 799, 802 (3rd Dist. 1999). The appellants provided evidence that approximately six acres was in farm use, for at least the four preceding years, which was not disputed by the board of review.

The Board finds that nothing within the preferential farm assessment provisions of the Property Tax Code establishes a minimum homesite acreage requirement. The farmland policy outlined by the Monroe County board of review as purportedly established by the Monroe County Board and applied by the supervisor of assessments is not supported by the statutory provisions of the Property Tax Code or applicable caselaw. The board of review argues that “the County has a right to set such rules as to provide consistency in assessments.” The Property Tax Appeal Board further finds that issues of preemption prohibit the Monroe County Board from enacting and/or enforcing mandates under law which run contrary to the statutory provisions enacted by the Illinois legislature as found in the Property Tax Code, 35 ILCS 200. Commonwealth Edison Co. v. City of Warrenville, 288 Ill.App.3d 373 (2nd Dist. 1997).

Based on the evidence presented and not refuted in this appeal, the Property Tax Appeal Board finds all but the 1.5 acre homesite of the subject parcel is entitled to a farmland classification and assessment. The Board also takes judicial notice from Publication 122, the Department of Revenue with guidance on “Assessment of Farm Homesites and Rural Residential Land:”

A farm homesite is the part of the farm parcel used for residential purposes and includes the lawn and land on which the residence and garage are situated. Areas in gardens, non-commercial orchards, and similar uses of land are also included. (Publication 122, p. 37).

The Board finds that nothing within this guidance from the Department of Revenue sets forth a minimum homesite size or acreage nor is there any such guidance in the Property Tax Code

concerning farm dwellings in Section 10-145 (35 ILCS 200/10-145). Based on this record and applicable case law, the Property Tax Appeal Board finds a reduction in the subject's assessment is appropriate.

The taxpayer also contends assessment inequity as a 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.

With respect to the inequity argument raised by the appellants, the Board finds the only evidence of assessment equity in the record to be the three farm and one residential comparables presented by the appellants. The Board gives less weight to comparable #1, which is less similar to the subject's homesite in land size. The Board also gives less weight to comparable #4, which is dissimilar to the subject's use/classification as a farm. The Board finds comparables #2 and #3, which are similar to the subject in site size and use, to be the best evidence of equity in the record. These comparables have homesite assessments of \$9,380 and \$11,800 or \$3,752 and \$4,720 per acre of homesite. The subject's homesite assessment of \$19,400 is above the two best comparables in the record. Based on this record the Board finds the appellants demonstrated with clear and convincing evidence that the subject's homesite was inequitably assessed and a reduction in the subject's assessment commensurate with appellants' request is warranted.

The Property Tax Appeal Board finds the board of review's assessment of the subject parcel is incorrect and a reduction is warranted. The Board hereby **ORDERS** the Monroe County board of review to compute a farmland assessment for six acres of the subject parcel in accordance with this decision. The board of review is ordered to submit the revised farmland assessment to the Springfield Office of the Property Tax Appeal Board **within 30 days from the date of this decision.**

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 21, 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

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

APPELLANT

August Heimos
394 Kopp Rd.
Waterloo, IL 62298

COUNTY

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