



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

APPELLANT: Tate & Katelyn Datweiler  
DOCKET NO.: 24-00187.001-R-1  
PARCEL NO.: 35-04-203-017

The parties of record before the Property Tax Appeal Board are Tate & Katelyn Datweiler, the appellants; and the McLean 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 **McLean** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$14,143  
**IMPR.:** \$120,000  
**TOTAL:** \$134,143

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the McLean County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 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 part 1-story and part 2-story dwelling of vinyl and stone exterior construction with 2,224 square feet of living area. The dwelling was constructed in 2022 or approximately 2 years old. Features of the home include a basement, central air conditioning, 2.5 baths, a fireplace and a 708 square foot garage. The property has a 10,454 square foot site and is located in Heyworth, Randolph Township, McLean County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables located on same street, same small town as the subject or one street over from the subject. The comparables have sites ranging in size from 10,018 to 31,798 per square feet of land area that are improved with 1.5-story dwellings of frame exterior construction ranging in size from 2,322 to 3,049 square feet of living area. The homes were built from 2016 to 2022. Five comparables have basements and one comparable has a slab foundation. The comparables each have central air conditioning and a

garage ranging in size from 506 to 964 square feet of building area. Five comparables are each reported to have one fireplace. Comparable #3 has a covered patio and comparable #5 has a shed. The comparables have land assessments ranging from \$7,624 to \$28,264 or from \$.24 to \$1.30 per square foot of land area and improvement assessments ranging from \$111,567 to \$125,911 or from \$39.72 to \$51.71 per square foot of living area.

The appellants contend the assessor recommended lowering the subject's assessment and the board of review ignored the assessor's request. The appellants also argued their comparable #1 sits on a larger pond than the subject but has a lower assessment than the subject.

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 \$136,463. The subject property has an improvement assessment of \$122,320 or \$55.00 per square foot of living area.

In response to the appeal the board of review submitted a letter critiquing the appellants' comparables noting differences in location, dwelling size and features.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located on same street as the subject or 1 block from the subject. Comparables #3 and #4 are the same properties as appellants' comparables #1 and #6, respectively. The comparables have sites ranging in size from 10,019 to 10,890 per square feet of land area that are improved with 2-story or part 1-story and part 2-story dwellings of vinyl or vinyl and brick exterior construction ranging in size from 2,186 to 2,456 square feet of living area. The homes are 2 to 4 years old. The comparables each have a basement, central air conditioning, one fireplace and a garage ranging in size from 693 to 1,202 square feet of building area. The comparables have land assessments ranging from \$12,446 to \$14,143 or from \$1.24 to \$1.35 per square foot of land area and improvement assessments ranging from \$111,567 to \$120,495 or from \$47.70 to \$54.86 per square foot of living area. The board of review submitted a map of their comparables in relation to the subject property. The subject's property record card submitted by the board of review disclosed the subject sold in March 2023 for \$413,400.

In rebuttal the appellants argued the board of review provided incorrect information regarding the subject property and their evidence. The appellants asserted they only have 2.5 baths and provided a picture of the half-bath. The appellants also submitted a map that disclosed appellants' comparables #3 and #5 are located in a different subdivision approximately 3.9 miles away from the subject not 10 miles as reported by the board of review.

### **Conclusion of Law**

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

The record contains eight suggested comparables for the Board's consideration, two which were common to both parties.

As to the land assessment, the Board gives less weight to appellants' comparables #2 through #5 due to differences in lot size when compared to the subject. The Board finds the best evidence of land equity to be the board of review comparables which includes the parties' two common comparables. These comparables are similar to the subject in lot size and have land assessments ranging from \$12,446 to \$14,143 or from \$1.24 to \$1.35 per square foot of land area. The subject has a land assessment of \$14,143 or \$1.35 which is at the upper end of the range established by the best comparables in the record and identical to board of review comparables #1 and #2.

As to the improvement assessment, the Board gives less weight to appellants' comparables #2, #3, #4 and #5 due to differences in dwelling size, foundation type, and/or location as two comparables are located 3.9 miles away in a different subdivision when compared to the subject.

The Board finds the best evidence of equity to be the board of review comparables which includes the parties' two common comparables. These comparables are similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from \$111,567 to \$120,495 or from \$47.70 to \$54.86 per square foot of living area. The subject's improvement assessment of \$122,320 or \$55.00 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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: \_\_\_\_\_

November 25, 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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