



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

APPELLANT: Ronald W. & Judy A. Schubbe  
DOCKET NO.: 09-03654.001-R-1  
PARCEL NO.: 08-29-200-003

The parties of record before the Property Tax Appeal Board are Ronald W. & Judy A. Schubbe, the appellants; and the DeKalb County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the DeKalb County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$26,304  
**IMPR.:** \$37,318  
**TOTAL:** \$63,622

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling of frame exterior construction that contains 2,840 square feet of living area and is 113 years old. Features of the home include central air conditioning, one fireplace, a four-car detached garage and a full unfinished basement. The parcel is also improved with an outbuilding. The subject has 5.48 acres of land area. The subject property is located in DeKalb, DeKalb Township, DeKalb County.

Ronald Schubbe, the appellant appeared before the Property Tax Appeal Board contending both overvaluation and assessment inequity as the bases of the appeal. In support of this argument Schubbe provided a map, photographs, descriptions and assessment information on four comparables located within one mile of the subject property. The comparables are improved with two-story single family dwellings of frame construction from 77 to 118 years old. Each dwelling has a full or partial unfinished basement. Two comparables have detached garages and one comparable has a basement garage. The comparables have from five

to nine outbuildings. The dwellings range in size from 2,480 to 2,962 square feet of living area. These properties have sites ranging in size from 2.34 to 8.60 acres of land area. Three comparables sold from July 1996 to January 2008 for prices ranging from \$190,000 to \$425,000 or from \$74.27 to \$171.37 per square foot of living area, including land.

The comparables have improvement assessments excluding the farm outbuildings, ranging from \$15,936 to \$37,745 or from \$6.40 to \$13.24 per square foot of living area. The subject has an improvement assessment of \$46,860 or \$16.50 per square foot of living area.

The comparables have land assessments ranging from \$7,798 to \$11,688 or from \$1,236 to \$4,411 per acre of land area. The subject property has a land assessment of \$41,248 or \$7,527 per acre of land area. During the hearing Schubbe indicated the primary argument was based on assessment inequity and the market value aspect of the appeal was not addressed. Based on the evidence submitted, the appellants requested the subject's assessment be lowered to \$65,119.

Under cross-examination, Schubbe testified that his comparable 1 is the most similar to the subject. He testified that he did not verify if any of the comparables were receiving an agricultural assessment for any portion of their land assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$88,108 was disclosed. The subject's assessment reflects a market value of \$264,668 or \$93.19 per square foot of living area, including land, when using the 2009 three year average median level of assessments for DeKalb County of 33.29%. The board of review also submitted a letter stating that after comparing the subject's acreage to other similar parcels with homes, the medium assessment per acre was \$6,316. As a result, the board of review proposed to reduce the subjects land assessment to \$34,612 or \$6,316 per acre. The appellants rejected the proposal.

In support of the subject's land assessment the board of review submitted a land assessment analysis containing 24 suggested land comparables. The land comparables range in size from 4 to 8.27 acres of land area and have land assessments ranging from \$1.00 to \$53,730 or from \$.15 to \$9,932 per acre of land area.

The board of review also submitted a grid analysis of four suggested comparable sales. The comparables were improved with a one-story or one and one-half story dwellings of frame construction that are from 16 to 119 years old. The comparables are located in Sycamore, but their proximity in relation to the subject was not disclosed. Each comparable has a full or partial basement, one of which is finished. The comparables have central air conditioning and attached garages. Three comparables have one fireplace. The dwellings range in size from 816 to 2,524

square feet of living area with sites ranging in size from 3.97 to 6.28 acres of land area. The properties sold from June 2008 to July 2009 for prices ranging \$330,000 to \$450,000 or from \$162.44 to \$404.41 per square foot of living area, including land. The board of review provide that the dwelling situated on comparable 1 was raised after the sale. The board of review did not disclose the assessment amounts for the comparables submitted nor address the inequity argument raised by the appellants.

The board of review argued that the appellants' comparables were all receiving partial agricultural land assessments because a portion of their land was farmed. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellants' argument was based upon unequal treatment in the assessment process or a lack of uniformity in the subject's land and improvement assessments. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Board finds the appellants submitted four suggested assessment comparables for consideration. The Board finds the board of review did not submit any assessment comparables to support its assessment of the subject dwelling. Thus, the Board finds the board of review failed to address the inequity claim with respect to the subject's improvements. The Board finds the comparables submitted by the appellant are similar to the subject in location, age, size, exterior construction and some features. These comparables have improvement assessment ranging from \$15,936 to \$37,745 or from \$6.40 to \$13.24 per square foot of living area. The subject has an improvement assessment of \$46,860 or \$16.50 per square foot of living area, which falls above the range of the best comparables in the record. Therefore, the Board finds the subject's improvement assessment is excessive and a reduction in the subject's improvement assessment is warranted.

The Board finds that 28 land comparables were submitted for consideration. The Board gave less weight to the four comparables submitted by the appellant because they, in part, receive preferential farmland assessments based upon their use, unlike the subject. (See 35 ILCS 200/10-110 et al). The Board

gave less weight to comparables 1 through 14, and 22 through 24 submitted by the board of review due to their smaller or larger size when compared to the subject. The Board also gave less weight to comparables 19 and 21. The Board finds these comparables are outliers because their assessments are not consistent with other similar properties. The Board finds land comparables 15 through 18 and 20 are most similar to the subject in size. They contain from 4.77 to 5.79 acres and have land assessments ranging from \$24,718 to \$31,459 or from \$4,769 to \$6,595 per acre of land area. The subject land assessment of \$41,248 or \$7,527 per acre falls above the range established by the most similar land comparables contained in this record. Therefore, a reduction in the subject's land assessment is warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist.2002).

Based on the reduction granted to the subject's assessment based on assessment inequity finding herein, the Board finds no further reduction based on market value evidence contained in the record.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: January 31, 2013

*Allen Castrovillari*

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 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 the subsequent year 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.

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.