



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

APPELLANT: Clyde & Dorothy Neubauer  
DOCKET NO.: 15-00202.001-R-1  
PARCEL NO.: 04-10-476-001

The parties of record before the Property Tax Appeal Board are Clyde & Dorothy Neubauer, the appellants; and the Winnebago 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 **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$21,025  
**IMPR.:** \$26,295  
**TOTAL:** \$47,320

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Winnebago County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 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 one-story dwelling of frame exterior construction that has 1,384 square feet of living area. The dwelling was constructed in 1977. The home features a full unfinished walkout basement, central air conditioning, a fireplace, a 480 square foot attached garage, a small shed and a 1,152 square foot pole building.<sup>1</sup> The subject property has a 377,250 square foot or 8.66 acre site. The subject property is located in Roscoe Township, Winnebago County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this claim, the appellants submitted a grid analysis of four assessment comparables located adjacent, across the street or ½ of a mile from

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<sup>1</sup> According to the board of review, the pole building was in poor condition and was valued by the township assessor at a “token” market value of \$1,000 or an assessment of \$333 or \$.29 per square foot of building area.

the subject.<sup>2</sup> The comparables consist of a one-story; a part one and one-half story and part one-story; and two, part one-story and part two-story dwellings of frame or vinyl siding exterior construction that were built from 1842 to 1977. Three comparables have full or partial unfinished basements, three comparables have central air conditioning, one comparable has a fireplace and all the comparables have attached or detached garages that range in size from 480 to 864 square feet of building area. Comparable #4 has a 3,240 square foot pole building. The dwellings range in size from 1,158 to 1,768 square feet of living area. The comparables have improvement assessments ranging from \$23,075 to \$64,329 or from \$13.75 to \$55.55 per square foot of living area.

The appellants contend comparable #3, which is also improved with a cellular tower, was purchased by speculators in September 2014 for \$66,000 and resold to the owners of the cellular tower in April 2015 for \$280,000. The owner of the cellular tower then relisted the property for sale with a realtor for \$59,900. Comparable #4, which is older in age, a different design and has more land area than the subject, sold in July 2015 for \$112,500.

The appellants also outlined four elements they opine reduce the market value of the subject property. First, the appellants argued two companies fly aircraft used for skydiving and glider rides over and around the subject property for 8 to 10 months of the year, resulting in noise. Second, there was a 200 foot cell phone tower constructed directly east of the subject property that may be the cause of health problems. The appellants contend the cell tower was illegally constructed. Third, the 7.6 acre property adjacent to the subject is not maintained except for the cell tower. The property has overgrowth of vegetation and uncut grass resulting in invasive plant growth and undesirable reproduction of coyotes and racoons. In addition, the buildings are an eyesore as a result of being uninhabited for several years. Finally, the appellants argued the subject is located in close proximity to Interstate 39/90, which has amplified traffic noise like a freight train outside the bedroom window. 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 property of \$52,900. The subject property has an improvement assessment of \$31,875 or \$23.03 per square foot of living area.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and six suggested assessment comparables located in the general area of the subject. The evidence was prepared by the township assessor. One comparable was also utilized by the appellants. The comparables consist of one-story dwellings of frame or vinyl siding exterior construction that were built from 1976 to 1986. The comparables have full or partial basements. Three comparables have walkout basements like the subject; three comparables have unfinished basements; and three comparables have partially finished basements. Five comparables have central air conditioning, three comparables have a fireplace and five comparables have a garage that range in size from 440 to 720 square feet of building area. Comparable #1 is improved with a 5,400 square foot pole building, a 704 square foot barn and a 1,800 square foot lean-to. Comparable #3 is improved with a 2,889 square foot pole building, a 506 square foot pole

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<sup>2</sup> The board of review provided a more detailed descriptive analysis of the appellants' comparables, which was not refuted by the appellants under rebuttal.

building, and a 948 square foot barn. Comparable #4 has a 648 square foot heated swimming pool. Comparable #6 is improved with a 723 square foot pole building and a shed. The dwellings range in size from 1,008 to 1,630 square feet of living area. The comparables have improvement assessments ranging from \$23,217 to \$53,747 or from \$17.64 to \$35.27 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers argued assessment inequity as one of the basis to 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.

The record contains nine assessment comparables for the Board's consideration. One comparable was common to both parties. The Board gave less weight to comparables #2, #3 and #4 submitted by the appellants due to their dissimilar design and older age when compared to the subject. The Board gave less weight to comparables #1, #3, #4, and #6 submitted by the board of review. Comparables #1, #3 and #4 each have finished basement area, superior to the subject. Comparables #1, #3 and #6 have multiple or larger pole buildings, barns and/or a lean-to structure when compared to the subject.<sup>3</sup> For some unknown reason, the assessor used the 2017 assessment amounts for comparable #4 rather than the 2015 assessment amounts, the tax year under appeal. In addition, comparable #4 has a heated pool, unlike the subject. Comparable #6 is newer in age when compared to the subject.

The Board finds the remaining two comparables are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments of \$27,099 and \$23,217 or \$17.64 and \$23.03 per square foot of living area, respectively. The subject property has an improvement assessment of \$31,875 or \$23.03 per square foot of living area, which is greater than the most similar comparables on an overall basis and equivalent to one comparable on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, a reduction in the subject's assessment is warranted.

The appellants also outlined four elements they opine reduce the market value of the subject property. The Board gave this argument little weight. The Board finds the appellants did not submit credible market value evidence, such as an appraiser or paired comparable sales, that would demonstrate the subject's estimated market value as reflected by its assessment was excessive in consideration of the perceived external obsolescence factors.

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<sup>3</sup> The subject's pole building, unlike the comparables, was in poor condition and was valued by the township assessor at a "token" market value of \$1,000 or an assessment of \$333 or \$.29 per square foot of building area.

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 17, 2018



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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