



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

APPELLANT: Ronald W. & Judy A. Schubbe
DOCKET NO.: 15-02123.001-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 in this matter, 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: \$28,000
IMPR.: \$26,582
TOTAL: \$54,582

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DeKalb 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 118-year old, two-story dwelling of wood and frame construction with 2,840 square feet of living area as well as two out-buildings. Features of the home include a gas fireplace, one full and two half-baths, as well as a garage comprising 912 square feet of area. The property contains a site with 241,120 square feet of land and is located in DeKalb County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted the following information on the subject as well as each of four equity comparables: multiple photographs including an aerial photograph of the properties; a copy of the property's property record card (hereinafter PRC); and copies of search results from the DeKalb County website. The data indicated that the four properties are located either as the subject's immediate neighbor or within a one and one-half mile radius from the subject.

These properties ranged: in age from 86 to 131 years; in building size from 1,780 to 2,872 square feet of living area; in lot size from 106,040 to 146,960 square feet of land; in out-buildings from three to eight; and in garage area from 360 to 784 square feet of area. The improvements assessments ranged from \$7.38 to \$9.43 per square foot of living area.

The PRC for property #1 reflects a one and one-half story dwelling along with 9 out-buildings identified as: three sheds, a coach house, a cattle barn, a garage, a crib and another barn. All were accorded a D grade by the county except for a shed and a garage which were accorded a C grade. Overall, this printout reflected a C+5 grade for this property.

The PRC for property #2 reflects a two-story dwelling with a garage, two sheds and a crib, all of which were accorded a D grade by the county. Overall, this printout reflected a C grade for this property.

The PRC for property #3 reflects a two-story dwelling with a barn, crib and shed. However, none of the outbuildings were graded by the county, but the PRC contained an overall grade of C-10 for this property.

The PRC for property #4 reflects a two-story dwelling with six out-buildings: a garage, a crib, three sheds, and a coach house. All were accorded a D or D+5 grade except for the garage which was accorded a C grade by the county. Overall, this printout reflected a C+5 grade for this property.

At hearing, the appellant, Ronald Schubbe, testified that they have owned the subject property for 11 years and that their closest neighbor is located a quarter mile away. This neighbor is appellants' property #4 which is located on the same side of the street as is the subject, while also being recently renovated.

Further, the appellant asserted that his comparables have better or additional amenities, but their yearly tax increases are at only 1% or 2%, while the subject incurred a 14.78% increase from the prior tax year.

As to the appellants' properties, the board of review's representative, Robin Brunschon, testified that she sent out the deputy township assessor to review the appellants' comparables, while stating that this assessor believed that appellants' #4 is the best comparable and most similar to the subject property. She stated that appellants' #3 is located in another township other than the subject's. In addition, she stated that the deputy township assessor stated that appellants' #1 and #2 are of inferior condition in comparison to the subject. Further, she stated that she had no personal knowledge of any property condition for the appellants' properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,250. The subject property has an improvement assessment of \$28,250 or \$9.95 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted the following data on each of the three suggested equity comparables: a copy of the PRC; a copy of the multiple-listing printout; and a copy of the parcel information report from the DeKalb County website. In addition, as to the subject property the following documents were submitted: a copy of the PRC identifying the subject's

owners as Ronald and Becky Maley as well as a printout from the DeKalb County website reflecting the subject's owners as Ronald and Judy Schubbe. The PRC reflects that the subject property contains a garage, deck on the subject's house and a front porch, all of which were not accorded a grade by the county. Overall, the subject property was accorded a C+10 grade by the county.

The board of review's grid analysis of the three suggested comparables indicated that each is improved with a two-story dwelling with either brick and frame, frame and aluminum, or stucco exterior construction. The dwellings range: in age from 89 to 125 years; in building size from 2,500 to 2,616 square feet of living area; in lot size from 155,073 to 174,240 square feet; in out-buildings from two to three plus a pool; and in garage area from 528 to 1,760 square feet.

The PRC for property #1 reflects a single-family dwelling with multiple out-buildings. The barn and shed were accorded a D grade, while the county accorded the pool a C grade. The multiple listing sheet stated that this property included a 'fabulous barn with walk up attic and pool with a pool house' as well as an 'in-law arrangement' feature. Overall, the PRC stated that this property was accorded a grade of C+10 by the county.

The PRC for property #2 reflects a two-story dwelling with: a coach house, a building used as a hobby shop with a bath therein, a garage, and a barn with a new roof thereon. These buildings were accorded a C grade by the county except for the coach house which was accorded a D-10 grade. The multiple listing sheet stated that there is a two-story dwelling with a 'two-story livestock barn including a huge walk up loft space as well as a heated and insulated workshop with living quarters'. Overall, the PRC stated that this property was accorded an overall grade of C+10 by the county.

The PRC for property #3 reflects a two-story dwelling with a pool, pool house, barn, shed, and two garages all of which were accorded a C grade by the county. The multiple listing sheet indicated that this property contained 5,000 square feet, not 2,500 as reflected on the PRC. In addition, it stated that this property was a 'DeKalb large updated home with show barn, guest house and large inground pool' while being 'on town acres and close to everything as well as approved for possible conversion of 6 lots'. Overall, the PRC stated that this property was accorded an overall grade of B+10 by the county.

At hearing, the Clerk of the DeKalb County board of review, Robin Brunshon, testified that the subject has several out-buildings, while the barn is accorded only a salvage value by the county.

In reviewing the board of review's properties, she stated that the PRC for the board of review's property #3 stated that there were 'exterior property features of two houses'. Moreover, she testified that the county does not include basement area in the living square footage on a PRC.

In appellants' written rebuttal, they argued that the board of review's properties contained amenities far greater than the subject property which would drastically effect the subject's value. As to the county's property #1, they asserted that there was an in-law arrangement adding to the living area as well as a finished barn and pool with pool house. As to the county's property #2, they asserted that there was a separate hobby shop with a bathroom and a workshop with living quarters. Lastly, as to the county's property #3, they asserted that the property included an extra

house with living quarters, an in-ground pool with a pool house, a show barn and 5 additional out-buildings, while also being approved to be divided into 6 lots.

Further, at hearing, the appellant reiterated the lack of comparability assertions either raised in his rebuttal or reflected on the county's multiple listing sheets for the board of review's suggested comparables.

As to the handwritten remarks and adjustments apparent on the multiple listing sheets submitted by the board of review, Brunshon stated that these were made by a person no longer employed at the board of review. Moreover, she testified that the parcel information reports are kept in the normal course of business by the county. She also provided a detailed explanation of how out buildings are assessed, while indicating that the main factor is how these buildings are used and what amenities are present in the building, such as insulation, electric or heating. However, she indicated that they are not assessed the same as the main building's living area. Lastly, she testified that the grade appearing on the county's PRC reflects the quality of the structure, while the absence of a grade on the PRC would mean that the out building has virtually no contributory value to the property. As to the subject's PRC, she said that there is no grade accorded to the subject's out buildings, but that she has no personal knowledge as to the reason for this absence.

Conclusion of Law

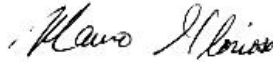
The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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 *met* this burden of proof and a reduction in the subject's assessment *is* warranted.

As an ancillary issue, the appellants argue that the subject property was unfairly treated in the assessment process because the improvement assessment was increased by 14.78%, while other properties incurred either a 1% or 2% increase. It is the responsibility of the Property Tax Appeal Board to determine the correct assessment, *Official Rules of the Property Tax Appeal Board, Section 1910.10(b)*, and whether the assessment is fair and equitable in comparison to similar properties. *Id.* at Section 1910.65, et. seq. The percentage by which an assessment is increased or decreased is not reflective of whether its assessment is currently correct. Therefore, the appellants' first argument is unpersuasive.

The Board finds the best evidence of assessment equity to be *appellants' comparables #1, #2 and #4*. These comparables had improvement assessments that ranged from \$7.38 to \$9.43 per square foot of living area. The subject's improvement assessment of \$9.95 per square foot of living area falls above the range established by the best comparables in this record. The Board accorded diminished weight to the remaining properties due to a disparity in building size, amenities, number and grade of out-buildings, and/or usage as multi-family dwellings.

Based on this evidence, the Board finds the appellants *did* demonstrate 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: December 19, 2017



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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