



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

APPELLANT: Ronald W. & Judy A. Schubbe
DOCKET NO.: 22-02712.001-R-1
PARCEL NO.: 03-30-101-025

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: \$13,610
IMPR.: \$43,881
TOTAL: \$57,491

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2022 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 parties appeared before the Property Tax Appeal Board on January 9, 2024 for a hearing at the DeKalb County Administrative Building in Sycamore pursuant to prior written notice dated November 27, 2023. Appearing was appellant Ronald Schubbe, and on behalf of the DeKalb County Board of Review were members John Linderoth, Dan Cribben and Brian Rosenow, along with the board of review's witnesses, Bridget Nodurft, Dekalb County Chief County Assessment Officer and Clerk of the Board of Review and Pauline Ruchti, Genoa Township Assessor.

The subject property consists of a 1-story dwelling of vinyl and frame exterior construction with 1,316 square feet of living area. The dwelling was constructed in 1997 and is approximately 25 years old. Features of the home include a basement with finished area, central air conditioning, a

400 square foot garage¹ and an unheated enclosed porch. The property has an approximately 8,050 square foot site and is located in Genoa, Genoa Township, DeKalb County.

The appellants contend assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal.

Initially, Mr. Schubbe read, into the record, the letter the appellants previously submitted to the Property Tax Appeal Board with their appeal petition. He stated the appeal is based on assessment equity, highlighting the 21.82% increase in assessed value from tax year 2021 to 2022 which prompted his property tax complaint. Mr. Schubbe explained that neither the Township Assessor nor the Board of Review were able to explain how this increase in the subject's assessment was fair when the rest of Genoa Township was only increased by 5.69% in 2022 from the prior tax year assessment level.

In further support of their inequity argument, the appellants submitted a grid analysis with information on nine equity comparables, four of which are located in the subject's subdivision, together with a map of Genoa depicting the subject's subdivision highlighted in yellow, and property detail sheets from the DeKalb County Assessor's website for the subject and each of the comparable properties. The comparables have sites that range in size from 6,600 to 16,704 square feet of land area and are improved with 1-story, split-level, 1½-story or part 1-story and part 2-story dwellings² of wood, vinyl or aluminum frame exterior construction ranging in size from 957 to 1,998 square feet of living area. The homes were built from 1900 to 1997 and range in age from 25 to 122 years old. Eight comparables have basements and one comparable has a crawl space foundation. Each dwelling has central air conditioning and a garage ranging in size from 256 to 598 square feet of building area. The comparables have land assessments that range from \$10,063 to \$13,610 or from \$0.77 to \$1.69 per square foot of land area. The comparables have improvement assessments ranging from \$20,649 to \$60,579 or from \$21.58 to \$43.29 per square foot of living area. The appellants calculated the increased assessments of each comparable property from the 2021 tax year to the 2022 tax year, which ranged from 5.69% to 22.33%.

The appellants further argued the 2022 assessment of the subject property was inequitable when compared to the 2022 assessments of other property in the town of Genoa. Mr. Schubbe testified that most property within Genoa received a 5.69% increase in assessment in 2022, while homes in the subject's Willow Glen subdivision received increases in assessment ranging from 20% to 22% for the 2022 tax year with the subject property's assessment being increased by 21.82% for the 2022 tax year. To further support this argument, the appellants submitted a list of 20 additional properties including the percentage change in assessment in 2022 from the 2021 assessment level. Of these 20 properties, ten are located in Willow Glen and have assessment increases ranging from 20.76% to 22.45% and ten properties are described as "comps throughout town" all of which have a 5.69% increase in their 2022 assessment.

¹ The Board finds the best description of the subject was found in its property record card submitted by the board of review which contained a sketch of the subject improvement and was not refuted by the appellants.

² The Board finds the best description of the appellants' comparables was found in their respective property record cards which were submitted by the board of review.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$57,396 with a land assessment of \$12,877 or \$1.60 per square foot of land area and an improvement assessment of \$44,579 or \$33.87 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,267. The subject has a land assessment of \$13,610 or \$1.69 per square foot of land area and an improvement assessment of \$52,657 or \$40.01 per square foot of living area. The board of review reported on the "Board of Review Notes on Appeal" that the first year of the General Assessment Cycle for the subject property was 2019.

Chief County Assessment Officer Nodurft testified the 2022 equalization factor for Genoa Township was 5.69% which she stated is reflected in the assessment changes shown for the appellants' comparables #5 through #9. The board of review critiqued the appellants' comparables #5 through #9 as not being comparable to the subject due to differences in age, design and dwelling size.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the Willow Glen neighborhood like the subject. The comparables have sites that range in size from 7,405 to 11,326 square feet of land area and are improved with 1-story dwellings of vinyl and frame exterior construction ranging in size from 1,256 to 1,470 square feet of living area.³ The homes were built in 1996 or 1997. Each comparable has a basement, central air conditioning and a garage with either 390 or 484 square feet of building area. The comparables each have land assessments of \$13,610 or from \$1.20 to \$1.84 per square foot of land area and improvement assessments that range from \$49,365 to \$57,404 or from \$39.05 to \$42.76 per square foot of living area.

The board of review also submitted a brief with comments arguing the appellants' own comparables support an increase in assessed value for the subject improvements. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, Mr. Schubbe asserted the Willow Glen subdivision was unfairly singled out for an assessment increase which is four times higher than all other properties in Genoa.

As to the assessment process employed by the township and board of review, Ms. Nodurft stated the original town of Genoa was reassessed for the 2021 tax year and received increases similar to the increases for homes in Willow Glen for 2022. Ms. Ruchti explained that Willow Glen was reassessed in 2022, based on recent sales in the subdivision.

The Property Tax Appeal Board Administrative Law Judge (ALJ) asked Township Assessor Ruchti if this approach was a normal part of assessing or if there is a systematic approach to assessing the township. Ms. Ruchti explained that "it's overwhelming to do all of them every year, so I looked for where the higher impact was due to sales, and it showed that Willow Glen was under assessed."

³ The property record card for board of review comparable #4 reports a dwelling size of 1,256 square feet of living area.

With respect to the subject's estimated market value based on the assessment, Mr. Schubbe did not dispute that the subject's 2022 assessment likely reflects market value but argued that other homes in Genoa Township have not been increased to reflect their market values, and therefore, the subject's assessment increase to reflect market value is not equitable.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The evidence in this record indicates that only portions of Genoa Township, specifically the Willow Glen Subdivision where the subject is located, were reassessed in 2022 based on recent market value data while other areas of the township were not revalued using this same methodology, but instead received an assessment change associated with the application of an equalization factor. The Board finds the first year of the General Assessment Cycle for the subject property was 2019 and tax year 2022 was a non-quadrennial tax year. As a result, the Board finds the assessment methodology employed by DeKalb County Assessment Officials was not uniform or equitable. Uniformity requires not only uniformity in the level of taxation, but also in the basis for achieving the levels. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (Ill. 1989) Any attempt to correct disparities in assessments must be applied in a uniform manner. Thus, the Board finds the board of review and township assessor violated the Uniformity Clause of the Illinois Constitution by assessing property in the township in a non-uniform manner.

The Illinois Supreme Court has concluded the removal of one property or a group of properties from the mass appraisal system violates the constitutional requirements of both equity in the assessment methodology and equality in the tax burden, stating:

The Illinois property tax scheme is grounded in article IX, section 4, of the Illinois Constitution of 1970, which provides in pertinent part that real estate taxes “shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Uniformity requires equality in the burden of taxation. This, in turn, requires equality of taxation in proportion to the value of the property taxed. Thus, taxing officials may not value the same kinds of properties within the same taxing boundary at different proportions of their true value. Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234, 229 Ill. Dec. 487, 262 (Ill. 1998) (Citations omitted)

The Board finds the subject's subdivision was reassessed in 2022 based on recent market value data compiled by the township assessor, whereas other areas of the township were not revalued or assessed using this same methodology and data. Not only are the assessments to be uniform among similarly situated properties, the basis of determining the assessments must also be uniform. Assessment officials are not allowed to reassess a group or class of real property without

reassessing the entire jurisdiction using a uniform methodology resulting in uniform assessments that reflect fair cash value.

In Walsh the Court addressed sections of the Property Tax Code as they relate to an assessor's authority to establish assessment levels, stating "The Illinois Constitution's uniformity clause requires not only uniformity in the level of taxation, but also in the basis for achieving the levels." Walsh v. Property Tax Appeal Bd, 692 N.E. 2d 260, 263; 181 Ill. 2d 228, 235; 229 Ill. Dec. 487, 490 (Ill. 1998)

Based on Section 9-215 of the Property Tax Code (35 ILCS 200/9-215) and Illinois case law, the Board finds the subject property should not have been reassessed by the township assessor in 2022, but subject only to a quadrennial reassessment in 2019 and subsequent equalization absent any new, damaged or destroyed property. (See 35 ILCS 200/9-160 and 9-180 of the Property Tax Code) The Board respects the assessor's analysis in finding the homes in the subject's subdivision were undervalued based on the most recent market transactions, however, the assessor's inequitable methodology to reassess only portions of the township, namely the subject's subdivision, rather than adjusting those assessments by issuing an equalization factor resulted in an inequitable methodology of establishing assessments.

The Board finds Section 9-205 and 9-75 of the Property Tax Code grants power to assessment officials to revise and correct individual assessments as appears to be just. Section 9-75 of the Property Tax Code provides.

The chief county assessment officer of any county with less than 3,000,000 inhabitants, or **the township or multi-township assessor of any township in that county, may in any year revise and correct an assessment as appears to be just.** Notice of the revision shall be given in the manner provided in Sections 12-10 and 12-30 to the taxpayer whose assessment has been changed.
(35 ILCS 200/9-75) [Emphasis Added]

However, to maintain a uniform methodology to calculate assessments, the township assessor should have issued an equalization factor in the subject's subdivision. Section 9-205 of the Property Tax Code provides:

When deemed necessary to equalize assessments between or within townships or between classes of property, or when deemed necessary to raise or lower assessments within a county or any part thereof to a level prescribed by law, changes in individual assessments may be made by a township assessor or chief county assessment officer, under Section 9-75, **by application of a percentage increase or decrease to each assessment.**
(35 ILCS 200/9-205). [Emphasis Added]

Therefore, after carefully considering the totality of the evidence and testimony in this record, the Board finds the appellants demonstrated with clear and convincing evidence that a reduction in the subject's assessment is warranted in order to maintain uniformity, and that the subject's 2022 assessment should reflect application of the 2022 equalization factor for Genoa Township of 5.69%.

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:

March 26, 2024



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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