



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

APPELLANT: Ronald W. & Judy A. Schubbe
DOCKET NO.: 23-04966.001-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 **No Change** 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: \$14,073
IMPR.: \$54,447
TOTAL: \$68,520

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a 2022 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge the assessment for the 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.¹

Findings of Fact

The parties appeared before the Property Tax Appeal Board on December 11, 2025, for a hearing at the DeKalb County Administrative Building in Sycamore pursuant to prior written notice dated November 6, 2025. Appearing was Ronald W. Schubbe, an appellant and on behalf of the DeKalb County Board of Review were members Brian Rosenow, John Linderoth and Dan Cribben, along with the board of review's witness, Bridgette Nodurft, Supervisor of Assessments for DeKalb County.

The subject property consists of a 1-story dwelling of frame and vinyl exterior construction with 1,316 square feet of living area. The dwelling was constructed in 1997 and is approximately 26

¹ The board of review filed a motion to dismiss the appellants' appeal based on the fact that the 2022 and 2023 assessment years are not within the same assessment cycle. The Board denied the board of review's motion allowing a direct appeal from the Board's favorable 2022 decision.

years old. Features of the home include a basement with finished area, central air conditioning and a 360 square foot 2-car garage. 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 the improvement assessment as the basis of the appeal.

In a written submission and oral testimony Mr. Schubbe argued that all of the properties in his subdivision received a 2023 assessment increase of 3.69% over their 2022 improvement assessment, except his property which was increased by 33.07%. Schubbe asserted the board of review had unfairly raised his improvement assessment because of the reduction granted for the 2022 assessment year. Schubbe summarized details of his 2022 appeal, indicating homes in his subdivision received an approximately 20% improvement assessment increase for 2022 and that the PTAB's favorable decision for the subject resulted in a 2022 improvement assessment of approximately 5%. Schubbe argued that his 2023 improvement assessment should be increased by only 3.69%, like the other properties in his subdivision, but instead, his 2023 improvement assessment was increased by 33.07%.

To support this argument the appellants submitted a grid analysis and parcel detail printouts from the DeKalb County Assessor's website with information on eight equity comparables. The comparables are located in the same assessment neighborhood code, two of which are next door to the subject. The comparables are improved with 1-story dwellings of vinyl and frame exterior construction ranging in size from 1,064 to 1,446 square feet of living area. The homes are either 26 or 27 years old. Each comparable has a basement with undisclosed finished area, central air conditioning and a garage ranging in size from 380 to 812 square feet of building area. The comparables have improvement assessments that range from \$47,627 to \$70,869 or from \$42.94 to \$46.03 per square foot of living area.² Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$39,308 or \$29.87 per square foot of living area.

Under cross examination, Ms. Nodurft asked Schubbe to explain where he obtained the improvement assessments shown on his grid. Schubbe testified he got them from the assessor's website and that the information in the grid is the "only information available to the public." Nodurft noted the improvement assessments are each exactly \$6,000 less than the correct improvement assessment in the printouts submitted by the appellants. Schubbe could not explain why the numbers in his grid are different from the County printouts, asserting under oath, he did not submit printouts from the assessor's website, testifying he had never seen the documents.³

² The appellants' grid analysis reported the improvement assessment for the comparables ranging from \$41,627 to \$64,869 or from \$38.65 to \$41.02 per square foot of living area. The Board finds the improvement assessments reported in the appellants' grid analysis do not agree with the improvement assessments found in the printouts from the DeKalb County Assessor's Office submitted by the appellants. Therefore, the Board has corrected the improvement assessments and per square foot improvement assessments for each of the appellants' comparable properties.

³ The ALJ informed Mr. Schubbe that printouts for each comparable property were submitted by the appellants and are in the PTAB's electronic evidence for the appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,520. The subject has an improvement assessment of \$54,447 or \$41.37 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code and within five blocks of the subject property. The comparables 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. The homes range in age from 25 to 27 years old and each has a garage ranging in size from 390 to 484 square feet of building area.⁴ The comparables have improvement assessments ranging from \$57,555 to \$59,749 or from \$40.38 to \$46.97 per square foot of living area.

In a written submission and oral testimony, Nodurft asserted the board of review submitted a corrected grid analysis for the appellants' comparable properties. Based on corrected per square foot assessments, the board of review determined the average per square foot improvement assessment for the appellants' comparables to be \$44.09 and the average improvement assessment for the board of review's comparables is \$43.82, when compared to the subject's per square foot improvement assessment of \$41.37. Based on this evidence, the board of review requested the subject's assessment be increased to \$57,667 or \$43.82 per square foot.

In response to the board of review's evidence, Schubbe strongly asserted he'd "never seen these printouts" and hadn't submitted them. Schubbe testified his assessment was increased 33% in 2023 which is unfair since all of the other homes in the subject's subdivision were increased by 3.69%.

In sur-rebuttal, Nodurft responded 2023 was the first year of the general assessment cycle when all property is subject to review and noted that both parties evidence supports an increase to the subject's improvement assessment.

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

Initially, the Board gives little weight to the argument raised by the appellants concerning the subject's percent increase in assessment from 2022 to 2023. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. The Board finds assessors and boards of

⁴ The board of review's grid analysis did not include information regarding foundation or central air conditioning for the four properties.

review are required by the Property Tax Code to revise and correct real property assessments that reflect fair market value, maintain uniformity of assessments and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentages depending on prevailing market conditions and prior year assessments along with the salient characteristics of a given property.

The parties submitted 12 equity comparables for the Board's consideration. The Board gives less weight to appellants' comparables #2, #3 and #6 which are less similar to the subject in dwelling size than other properties in the record.

The Board finds the best evidence of assessment equity to be appellants' comparables #1, #4, #5, #7 and #8 along with the board of review's comparables. These comparables are more similar to the subject in location, age, design and dwelling size. The best comparables have improvement assessments ranging from \$57,555 to \$64,783 or from \$40.38 to \$45.21 per square foot of living area. The subject's improvement assessment of \$54,447 or \$41.37 per square foot of living area falls below the range established by the best comparables in this record on an overall improvement assessment basis and within the range on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and neither an increase nor 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: January 20, 2026



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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