



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

APPELLANT: V. SeshagiriRao Kothamasu  
DOCKET NO.: 07-00342.001-R-1  
PARCEL NO.: 07-01-07-102-010-0000

The parties of record before the Property Tax Appeal Board are V. SeshagiriRao Kothamasu, the appellant; and the Will County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$21,000  
**IMPR.:** \$76,340  
**TOTAL:** \$97,340

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 9,296 square foot parcel improved with a five year-old, Prescott Model two-story style frame dwelling that contains 2,308 square feet of living area. Features of the home include central air conditioning, a fireplace, a 412 square foot garage and a full unfinished basement. The subject is located in Aurora, Wheatland Township, Will County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's land and improvement assessments as the basis of the appeal. In support of the land inequity argument, the appellant submitted information on four comparable properties located in the subject's Amberfields subdivision. However, the comparables are also located in Oswego Township, Kendall County. The comparables are situated on lots that range in size from 10,025 to 11,005 square feet of land area and reportedly have land assessments of

\$19,221 or \$19,222 or from \$1.75 to \$1.91 per square foot of land area. The subject has a land assessment of \$21,000 or \$2.26 per square foot. In support of the improvement inequity contention, the appellant submitted a grid analysis of the same four comparables used to support the land inequity argument. The comparables consist of three year-old, Prescott Model two-story style frame dwellings that contain 2,345 square feet of living area. Features of the comparables include central air conditioning, 418 square foot garages and full unfinished basements. Three comparables have a fireplace. These properties have improvement assessments ranging from \$65,369 to \$65,985 or from \$27.88 to \$28.14 per square foot of living area. The subject has an improvement assessment of \$76,340 or \$33.08 per square foot of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$19,222 and its improvement assessment be reduced to \$65,738 or \$28.58 per square foot of living area.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$97,340 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of six comparable properties located in the subject's subdivision, but also in Wheatland Township, Will County. While total lot sizes for the comparables were not provided, the comparables have land assessments of \$21,000, identical to the subject. The comparables are improved with two-story frame dwellings that range in age from five to six years and range in size from 2,275 to 2,337 square feet of living area. Features of the comparables include central air conditioning, full unfinished basements and two-car garages. Four comparables have a fireplace. These properties have improvement assessments ranging from \$74,850 to \$77,830 or from \$32.74 to \$33.41 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. 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 not overcome this burden.

The Board finds the parties submitted ten comparables for its consideration. While all the comparables were similar to the

subject in most property characteristics, the Board gave diminished weight to the assessment comparables submitted by the appellant due to their location in the different assessment jurisdiction of Kendall County. In Cherry Bowl v. Property Tax Appeal Board, 100 Ill.App.3d 326, 331 (2<sup>nd</sup> Dist. 1981), the appellate court held that evidence of assessment practices of assessors in other counties is inadmissible in proceedings before the Property Tax Appeal Board. Moreover, the Court observed that the interpretation of relevant provisions of the statutes governing the assessment of real property by assessing officials in other counties was irrelevant on the issue of whether the assessment officials within the particular county where the property is located (in this case, Will County), correctly assessed the property. Therefore, based on the finding in Cherry Bowl, the Property Tax Appeal Board finds the assessments of similar properties located in Kendall County are not relevant or probative as to whether assessments determined by Will County assessment officials are uniform.

Regarding the land inequity contention, the Board finds the board of review's comparables had land assessments of \$21,000, identical to the subject. Therefore, the Board finds the subject's land assessment is supported by the comparables most similar to the subject in location.

Regarding the improvement inequity contention, the Board finds the board of review's comparables had improvement assessments ranging from \$32.74 to \$33.41 per square foot of living area. The subject's improvement assessment of \$33.08 per square foot of living area falls within this range. After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the evidence in the record supports the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, the Property Tax Appeal Board finds the appellant has failed to prove inequity by clear and convincing evidence and the subject's assessment as determined by the board of review is correct and no reduction is warranted.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: April 23, 2010

*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.