



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

APPELLANT: Chittaranjan V. Reddy  
DOCKET NO.: 07-00352.001-C-1  
PARCEL NO.: 13-12-479-003

The parties of record before the Property Tax Appeal Board are Chittaranjan V. Reddy, the appellant, by attorney Clyde B. Hendricks in Peoria, and the Peoria 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 Peoria County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$39,020  
**IMPR.:** \$344,980  
**TOTAL:** \$384,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 37,252 square foot commercial parcel improved with a five year-old, one-story, masonry-constructed professional building that contains 10,411 square feet of building area. The subject is located in Peoria, City of Peoria Township, Peoria County.

Through his attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. The subject's land assessment was not contested. In support of the improvement inequity argument, the appellant submitted two grid analyses detailing a total of six comparable properties, four of which are located 0.92 to 2.58 miles from the subject. Proximity to the subject of the three remaining comparables was not indicated. One comparable was listed on both of the appellant's grids. The comparables consist of one-story or two-story professional or medical/office buildings that were built between 1983 and 2002 and contain from 7,020 to 14,306 square feet of building area. These properties have improvement assessments

ranging from \$207,440 to \$360,700 or from \$22.71 to \$37.27 per square foot of building area. The subject has an improvement assessment of \$344,980 or \$33.14 per square foot of building area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$273,289 or \$26.25 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$384,000 was disclosed. In support of the subject's improvement assessment the board of review submitted property record cards and a grid analysis of four comparable properties, two of which were comparables used by the appellant. The comparables consist of consist of one-story or two-story medical/office buildings that were built between 1999 and 2002 and range in size from 5,957 to 9,678 square feet of building area. These properties have improvement assessments ranging from \$194,310 to \$360,700 or from \$32.57 to \$39.12 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, 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 met this burden.

The Board finds the parties submitted ten comparables in support of their respective arguments, but two comparables were common to both parties. The Board gave less weight to three of the appellant's comparables because they were significantly older than the subject, differed from it in building size and/or differed from the subject's one-story design. The Board also gave less weight to two of the board of review's comparables because one was considerably smaller in building area when compared to the subject and one differed in design. The Board finds the remaining comparables were similar to the subject in design, age and size and had improvement assessments ranging from \$26.25 to \$37.27 per square foot of building area. The subject's improvement assessment of \$33.14 per square foot of living area falls within this range. Therefore, the Board finds the evidence in this 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 Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence. For this reason, the Board finds the subject's assessment as determined by the board or 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 M. Louie*

Member

*Shawn R. Lerski*

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: October 22, 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.