



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

APPELLANT: Kishan Vantakala
DOCKET NO.: 07-00653.001-R-1
PARCEL NO.: 07-01-07-101-007-0000

The parties of record before the Property Tax Appeal Board are Kishan Vantakala, 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.: \$76,470
TOTAL: \$97,470

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a four year-old, Prescott Model two-story style frame dwelling that contains 2,379 square feet of living area. The subject has features that include central air conditioning, a two-car garage and a full unfinished basement and is located in Aurora, Wheatland Township, Will County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of four comparable homes located within three blocks of the subject. The comparables consist of Prescott Model two-story frame dwellings that are three years old and were reported to contain 2,345 square feet of living area. Features of the comparables include 418 square foot garages and full, unfinished basements. Three comparables were reported to have central air conditioning, and three 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 appellant's grid indicated the subject has 2,308 square feet of living area, but submitted no evidence to support this claim. Rather, subject's property record card, submitted as part of the appellant's own evidence, includes a floor plan drawing that depicts the subject as having 2,379 square feet of living area. The subject has an improvement assessment of \$76,470 or \$32.14 per square foot of living area, based on 2,379 square feet. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$62,316 or \$26.19 per square foot of living area.

At the hearing, the appellant argued his four comparables are the same model as the subject and are similar in most respects. However, he acknowledged the comparables, while in the subject's subdivision, are actually in Kendall County. The appellant contends all similar homes should be assessed the same, regardless of the county in which they may be situated.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$97,490 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 Will County like the subject. The comparables consist of two-story style frame dwellings that range in age from four to six years and range in size from 2,297 to 2,930 square feet of living area. Features of the comparables include central air conditioning, two-car or three-car garages and full or partial unfinished basements. Four comparables have a fireplace. These properties have improvement assessments ranging from \$74,860 to \$93,900 or from \$31.32 to \$34.20 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. The Property Tax Appeal 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 (2nd 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 correct.

The Board finds the comparables submitted by the board of review were located in the subject's subdivision in Will County. However, the Board gave less weight to the board of review's comparable 6 because it was significantly larger in living area when compared to the subject. The Board finds the board of review's remaining comparables were similar to the subject in terms of design, exterior construction, size, age and features and had improvement assessments ranging from \$31.32 to \$34.20 per square foot of living area. The subject's improvement assessment of \$32.14 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 J. 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.