



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

APPELLANT: Pothuraju Katta
DOCKET NO.: 08-06774.001-R-1
PARCEL NO.: 03-01-402-010

The parties of record before the Property Tax Appeal Board are Pothuraju Katta, the appellant; and the Kendall 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 Kendall County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$22,240
IMPR: \$102,560
TOTAL: \$124,800

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains approximately 10,000 square feet of land improved with a 2-story dwelling of frame and masonry construction. The dwelling contains 3,001 square feet of living area and is 2 years old as of the valuation date of January 1, 2008, having been built in 2006. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 3-car garage containing 675 square feet. The dwelling is located in Aurora, Oswego Township, Kendall County.

The appellant claims recent construction as the basis of the appeal but did not submit any evidence to support the claim nor did they complete Section VI of the appeal form. Therefore, based on completion of the Section V grid, this appeal is being treated as lack of uniformity in the assessment process and overvaluation. The appellant submitted information on four comparable properties all in the same subdivision as the subject. These four parcels all contain 9,975 square feet of land area. The dwellings are described as 2-story frame or frame and masonry dwellings ranging in age from 1 to 4 years. The dwellings all contain 2,960 square feet of living area and feature partial unfinished basements, central air conditioning, a fireplace and a 3-car garage. Comparables #3 and #4 have improvement assessments of \$96,340 and \$99,760 or \$32.55 and \$33.70 per square foot of living area. Comparables #1 and #2 contained no improvement

assessment information. The land assessments ranged from \$19,113 to \$24,460 or from \$1.92 to \$2.45 per square foot of land area. The appellant also disclosed that all four parcels sold between September 2005 and June 2008 for prices ranging from \$380,000 to \$438,737 or from \$128.38 to \$148.22 per square foot of living area including land. The subject has an improvement assessment of \$102,560 or \$34.18 per square foot of living area and a land assessment of \$22,240 or \$2.22 per square foot of land area. The subject sold in April 2006 for \$409,950 or \$136.60 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$124,800 was disclosed. The subject's total assessment reflects an estimated market value of \$379,793 or \$126.56 per square foot of living area, land included, using the 2008 three-year median level of assessments for Kendall County of 32.86% as determined by the Illinois Department of Revenue.

As to the appellant's comparables, the board of review noted that comparables #1 and #2 were partial assessments.¹

In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties all in the same subdivision as the subject. The lots range in size from 10,001 to 12,951 square feet of land area. The comparable dwellings are 1 to 5 years old and consist of 2-story frame or frame and masonry dwellings. The dwellings range in size from 2,731 to 3,013 square feet of living area. Features include full unfinished basements, central air conditioning, a fireplace and garages that contain either 675 or 709 square feet. These properties have improvement assessments ranging from \$94,430 to \$99,190 or from \$32.24 to \$34.82 per square foot of living area. All four comparables have the same land assessments of \$22,240 which range from \$1.72 to \$2.22 per square foot of land area. The board of review disclosed the comparables sold from November 2003 to December 2007 for prices ranging from \$375,000 to \$462,918 or from \$126.09 to \$153.64 per square foot of living area including land. 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 the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When

¹ The appellant did not submit any assessment data for comparables #1 and #2, only sales.

market value is the basis of the appeal, the value must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

Regarding the overvaluation argument, the Board finds the sale of appellant's comparable #3 occurred in September 2005 and the sale of the board of review's comparable #4 occurred in November 2003. Therefore these two comparable sales received less weight in the Board's analysis due to the passage of time to the valuation date of January 1, 2008. The remaining comparables sold for prices ranging from \$375,000 to \$462,918 or from \$126.09 to \$153.64 per square foot of living area including land. The subject's assessment reflects a market value of \$379,793 or \$126.56 per square foot of living area, land included, which is within the range established by the comparable sales of both parties. As a result, the Board finds the appellant has not proven by a preponderance of the evidence that the subject is overvalued.

The appellant also contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has failed to meet this burden.

Regarding the improvement assessment inequity argument, both parties submitted eight comparable properties with varying degrees of similarity to the subject. Comparables #1 and #2 submitted by the appellant were, according to the board of review, partial assessments and therefore received little weight in the Board's analysis. The remaining six equity comparables submitted by both parties have improvement assessments ranging from \$32.24 to \$34.82 per square foot of living area. The subject's improvement assessment of \$34.18 per square foot of living area is within the range established by these comparables. Therefore, the Board finds no reduction in the subject's improvement assessment is warranted.

With regard to the subject's land assessment, both parties submitted eight comparable land assessments for consideration. They ranged from \$1.72 to \$2.45 per square foot of land area. The subject's land assessment of \$2.22 per square foot of land area is within the range established by these comparables. The Board finds the appellant has not proven through clear and convincing evidence that the subject's land assessment is inequitable. Therefore, no reduction in the land assessment is warranted.

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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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

J. R.

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 20, 2012

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.