



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

APPELLANT: Venkateswara Koduru
DOCKET NO.: 08-28589.001-R-1
PARCEL NO.: 06-30-402-018-0000

The parties of record before the Property Tax Appeal Board are Venkateswara Koduru, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$9,756
IMPR.: \$30,267
TOTAL: \$40,023**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story, single-family dwelling of frame construction containing 3,691¹ square feet of living area. The dwelling is one year old. Features of the home include a full unfinished basement, air conditioning, a fireplace and a three-car garage. The dwelling is situated on an 11,087 square foot lot located in Hanover Township, Cook County.

The appellant's submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the subject's land and improvement assessment as the basis of the appeal. The appellant also argued the size of the subject dwelling and lot are incorrect. (See footnote #1).

¹ The appellant claimed the subject dwelling was incorrectly described as containing 3,882 feet square of living area and 11,087 square feet of land area. The appellant argued the subject dwelling contains 3,691 feet square of living area and 10,943 square feet of land area according to the appraisal that was submitted. The appraisal contains a sketch of the subject showing 3,691 square feet of living area. The Cook County Board of Review did not respond or refute this aspect of the appellant's argument. As a result, the Property Tax Appeal Board finds the subject dwelling contains 3,691 square feet of living area. The Board finds the appraisal did not contain any supporting documentation showing a land size of 10,943 square feet of land area. Therefore the Property Tax Appeal Board finds the subject's lot contains 11,087 square feet of land area.

In support of the inequity claim, the appellant submitted descriptions and assessment information on four suggested comparable properties. The comparables consist of two-story, single-family frame and stone or frame and brick dwellings that are three years old. The comparable dwellings range in size from 3,233 to 3,759 square feet of living area. Features include a full unfinished basement, air conditioning, a fireplace and a two-car garage. The comparables have improvement assessments ranging from \$25,691 to \$29,508 or from \$7.30 to \$9.08 per square foot of living area. The subject's improvement assessment is \$35,985 or from \$9.75 per square foot of living area.

The comparables have lots that range in size from 11,028 to 18,204 square feet of land area with land assessments that range from \$9,704 to \$16,019 or \$.88 per square foot of land area.

The appellant also submitted an appraisal. The appellant claims that the appraisal contains the subject's correct dwelling and lot sizes. (See footnote #1). 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 total assessment of \$45,741 was disclosed. The subject's improvement assessment is \$35,985 or \$9.27 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties. The comparables consist of two-story, single family frame dwellings that are one or three years old. Three of the comparables are located within a quarter-mile of the subject property. The dwellings range in size from 4,094 to 4,154 square feet of living area. Features include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. These properties have improvement assessments ranging from \$39,174 to \$44,387 or from \$9.43 to \$10.84 per square foot of living area.

The comparables have lots that range in size from 10,595 to 11,782 square feet of land area and have land assessments ranging from \$9,323 to \$10,368 or \$.88 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's improvement 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 Board further finds a reduction in the subject's improvement assessment is warranted.

The appellant contends unequal treatment in the assessment process 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 met this burden.

With respect to the subject's improvement assessment, both parties submitted a total of eight suggested comparables for the Board's consideration. The Board gave less weight to appellant's comparable #4 due to its smaller dwelling size when compared to the subject. The Board also gave less weight to the board of review comparables due to larger sizes when compared to the subject. The Board finds comparables #1, #2 and #3 submitted by the appellant are most similar to the subject in location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$25,961 to \$29,509 or from \$7.30 to \$8.21 per square foot of living area. The subject's improvement assessment of \$35,985 or \$9.75 per square foot of living area is above the range established by the most similar comparables. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is warranted.

With respect to the land subject's land assessment, the parties submitted eight suggested assessments comparables in the support of their respective positions. The board gives little weight to appellant comparable #2 due to its larger lot size when compared to the subject. The board finds the remaining seven comparables are most similar to the subject in location and size. These comparables have lots that range in size from 10,595 to 13,433 square foot of land area and have land assessments that range from \$9,323 to \$13,935 or \$.88 per square foot of land area. The subject lot, which contains 11,087 square foot of land area, has a land assessment of \$9,756 or \$.88 per square of land area. The Board finds the subject's land assessment fall within the range established by the most similar assessment land comparables contained in this record and identical to comparables on per square foot basic. Therefore, no reduction in the subject's land assessment 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

Frank J. Huff

Member

Member

Shawn R. Lerbis

Member

Member

Mario M. Louie

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: September 23, 2011

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.