



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

APPELLANT: Siva Dodda  
DOCKET NO.: 19-09234.001-R-1  
PARCEL NO.: 19-07-100-010

The parties of record before the Property Tax Appeal Board are Siva Dodda, the appellant, and the LaSalle County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **LaSalle** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$18,377  
**IMPR.:** \$124,430  
**TOTAL:** \$142,807

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the LaSalle County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story single-family dwelling of Dryvit/stucco exterior construction with approximately 5,210 square feet of living area. The dwelling was constructed in 1998. Features of the home include a partial basement with finished area, central air conditioning, three fireplaces and a three-car garage containing 821 square feet of building area. The property has a .83-acre site and is located in LaSalle, Utica Township, LaSalle County.

The appellant's appeal is based on both unequal treatment in the assessment process concerning the improvement assessment and overvaluation concerning the subject property. In support of these claims, the appellant submitted the Section V grid analysis with information on four comparable properties with both equity and sales data.<sup>1</sup> The properties are described as parcels

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<sup>1</sup> Appellant's comparable #2 depicts an October 2009 sale price of \$450,000. While this sale initially appears to have occurred ten years prior, the board of review reiterated the appellant's comparables depicting this sale occurred

ranging in size from .31 to .73 of an acre which are each improved with two-story dwellings of vinyl siding, brick, Dryvit/stucco and cedar exterior construction, respectively. Three of the homes were built from 1989 to 2004; no date of construction was reported by the appellant for comparable #3. The dwellings range in size from 2,814 to 6,229 square feet of living area. Features include full basements, three of which have finished area. Each dwelling has central air conditioning, one to four fireplaces and from a two-car to a four-car garage. The comparables have improvement assessments ranging from \$64,470 to \$139,059 or from \$21.81 to \$22.91 per square foot of living area. The comparables sold from May 2018 to January 2020 for prices ranging from \$320,000 to \$450,000 or from \$61.00 to \$116.38 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduction in the subject's improvement assessment to \$124,430 or \$23.88 per square foot of living area along with a total reduced assessment of \$142,807, which would reflect a market value of \$428,464 or \$82.24 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$208,059 was disclosed. The subject has an improvement assessment of \$189,682 or \$36.41 per square foot of living area. The subject's assessment reflects an estimated market value of \$622,931 or \$119.56 per square foot of living area, land included, using the 2019 three-year median level of assessments for LaSalle County of 33.40% as determined by the Illinois Department of Revenue.

In a memorandum along with supporting documentation including property record cards, Benjamin L. Dolder, Chairman of the board of review, contends that the sales comparables presented by the appellant are "no comparison" to the subject dwelling or neighborhood as the subject is a premier location adjacent to Oak Ridge Golf Course. Furthermore, each of the homes on the subject's street and on Oak Ridge Drive are situated on the golf course with building quality grades of very good, whereas the comparables presented by the appellant have good quality grades. Furthermore, none of the appellant's comparables are adjacent to a golf course.

In further response to the appellant's Section V grid analysis, the board of review reported the dwelling size of appellant's comparable #2 is 5,826 square feet of living area, larger than the 5,200 square feet reported by the appellant; with the dwelling size correction, the board of review contends appellant's comparable #2 has an improvement assessment of \$21.81 per square foot of living area. The board of review also reports that appellant's comparable #3 was built in 1900, whereas the appellant did not report a date of construction. The board of review also submitted a computer-generated grid of the appellant's four comparables depicting that each property is located in Peru. This grid also depicts that appellant's comparable #2 sold in October 2019 for \$450,000 or for \$77.24 per square foot of living area, including land, contrary to the appellant's reported sale date in 2009 (see Footnote 1).

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in October 2019 and the home contains 5,826 square feet of living area resulting in a sale price of \$77.24 per square foot of living area, including land (incorrectly reported as \$44.02).

In support of its contention of the correct assessment on equity grounds, the board of review submitted information on five comparables located either on the subject's street or on Oak Ridge Drive along with an aerial map identifying the subject and these comparables being in close proximity of one another. The comparables consist of two-story, part one-story and part two-story or part one-story, part two-story and part three-story dwellings of brick, stucco or stucco and stone exterior construction. The homes were built between 1994 and 2004 and range in size from 3,083 to 3,733 square feet of living area. Each dwelling has a basement, two of which have finished area. Features include central air conditioning, one to three fireplaces and a garage ranging in size from 722 to 1,099 square feet of building area. Comparable #3 also has an inground swimming pool. The comparables have improvement assessments ranging from \$138,130 to \$194,147 or from \$41.15 to \$55.25 per square foot of living area.

In support of its contention of the subject's estimated market value, Dolder stated there were no sales comparables in the subject's area or in Utica Township. Therefore, the board of review supplied printouts of two listings located on Oak Ridge and Conservation Court along with the applicable property record cards for the listings situated on the golf course, like the subject. The comparable parcels contain .82 and 1.074-acres of land area, respectively. The homes consist of a 1-story and a 1.5-story dwelling of brick and vinyl siding or frame exterior construction which were built in 2006 and 1995, respectively. The homes contain 2,366 and 3,036 square feet of living area and feature full basements, one of which has finished area, central air conditioning, a fireplace and a garage of either 900 or 1,026 square feet of building area, respectively. The listings were reportedly remodeled/updated in 2020 and 2021, respectively. Listing #1 was offered for sale in May 2020 with an asking price of \$528,500 which was reduced to \$496,500 as of October 2020. Listing #2 was originally offered for sale in September 2019 for \$440,000 and has had its asking price reduced five times in 2020 resulting in an October 2020 asking price of \$399,000.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends unequal treatment in the subject's improvement assessment as a 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 not met this burden on grounds of lack of assessment equity.

The parties submitted nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which are each located in Peru whereas the subject is located in LaSalle. The Board has also given reduced weight to board of review comparable #3 which has an inground swimming pool which is not a feature of the subject property.

The Board finds the best evidence of assessment equity consists of board of review comparables #1, #2, #4 and #5 which were each close in proximity to the subject and presented varying

degrees of similarity to the subject in story height, exterior construction, age and/or some features. These comparables have improvement assessments that range from \$138,130 to \$194,147 or from \$41.15 to \$55.25 per square foot of living area. The subject's improvement assessment of \$189,682 or \$36.41 per square foot of living area is within the range of the best equity comparables in terms of overall improvement assessment and below the range on a square foot basis which is logical given that the subject dwelling contains 5,210 square feet of living area. The best comparables contain 3,733 square feet of living area or less. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, it is logical that the subject's per-square-foot improvement assessment would be below these best proximate comparables. After considering adjustments and the differences in the best comparables when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted on grounds of lack of assessment equity.

The appellant in part also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of four comparable sales and two listings to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4 and board of review listings #1 and #2 due to their substantially smaller dwelling sizes when compared to the subject dwelling and the fact that these listings were updated in 2020 and 2021, dates after the valuation date at issue herein with asking prices established in October 2020, a date 22 months after lien date of January 1, 2019.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #3. These comparables present varying degrees of similarity to the subject in location, age and/or dwelling size. The homes were built between 1900 and 2004 and range in size from 3,630 to 6229 square feet of living area. These most similar comparables sold from May 2018 to January 2020 for prices ranging from \$320,000 to \$450,000 or from \$61.00 to \$88.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$622,931 or \$119.56 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Furthermore, the Board finds the subject's estimated market value based upon its assessment is substantially above the October 2020 asking prices of board of review listings #1 and #2 which properties, while also substantially smaller in dwelling size than the subject, were close in proximity and presented asking prices of \$399,000 and \$496,500, including land. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment on grounds of overvaluation commensurate with the appellant's request is justified.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: June 21, 2022



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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