



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

APPELLANT: Sivi Dodda  
DOCKET NO.: 23-05056.001-R-1  
PARCEL NO.: 19-07-100-010

The parties of record before the Property Tax Appeal Board are Sivi 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 **No Change** 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:** \$13,367  
**IMPR.:** \$207,049  
**TOTAL:** \$220,416

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 2023 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 dwelling of Dryvit exterior construction with 5,410 square feet of living area. The dwelling was constructed in 1998 and is approximately 25 years old. Features of the home include a full finished basement,<sup>1</sup> central air conditioning, three fireplaces and a three-car garage. The property has an approximately 36,155 square foot site and is located in LaSalle, Utica Township, LaSalle County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales in the Section V grid analysis. The comparables were described as either 7.3 or 14 miles from the subject. The parcels range in size from 19,602 to 217,800 square feet of land area. Each parcel is improved with a two-story

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<sup>1</sup> While both parties agree the subject dwelling has a finished basement, other than a hand-written notation, the subject's property record card does not depict finished basement area which suggests the property has not been assessed for this amenity.

dwelling of brick, brick and vinyl or frame, brick and vinyl exterior construction. The homes were built between 1991 and 2004 and range in size from 3,516 to 4,044 square feet of living area. Each home has a full finished basement, central air conditioning, a fireplace and either a two-car or a four-car garage. The comparables sold in November or December 2020 for prices ranging from \$375,000 to \$480,000 or from \$106.66 to \$120.94 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced total assessment of \$205,033 which would reflect a market value of approximately \$615,161 or \$113.71 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$220,416. The subject's assessment reflects a market value of \$661,314 or \$122.24 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In response to the appellant's grid analysis, the board of review submitted a copy of the same grid with corrections to the data and additions. The board of review contends that appellant's comparables #2 and #3 are each in different townships than the subject. The appellant's comparables are located 1.5 to 13.4-miles from the subject with comparable #1 being 1.5-miles from the subject. In support of the distance corrections, the board of review supplied driving directions from the subject street address to each of the comparable property addresses.

In addition, appellant's comparable #2 was reported to have farmland and a 1.98-acre homesite (i.e., residential land). The dwelling for comparable #2 is reported to be a 1.5-story dwelling rather than 2-story as reported by the appellant. Comparable #2 also has two fireplaces rather than one as reported by the appellant and this comparable does not have a 4-car garage but rather a 3-car garage. For comparable #3, the board of review corrected the sale date from November 2020 to January 2022. In order to support these changes to the data, the board of review provided copies of property record cards for the subject and each comparable presented by the appellant.<sup>3</sup>

Finally, the board of review supplemented the appellant's grid analysis with information on "other structures or improvements" that were not reported by the appellant, including various patios, porches and decks for the subject and each comparable. Appellant's comparable #3 has an inground swimming pool. The documentation also depicts the schematic drawing of comparable #2 that includes a pool and patio surround, however, the property record card itself does not list this amenity. Based on the foregoing corrections, the board of review asserted that appellant's comparable #1 was an acceptable comparable within the subject's Utica Township

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<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

<sup>3</sup> While the corrections included depiction of a "2023" sale price for comparable #1, a 2023 sale is not depicted on the property record card and further analysis of the arguments and evidence indicates this information reflects application of subsequent years' equalization factors to the sales price by the board of review to purportedly bring the sale to 2023 market value.

while both comparables #2 and #3 should be excluded due to their locations in differing townships.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales with supporting property record cards and data depicting distance from the subject based on driving directions. Board of review comparable #1 is the same property as appellant's comparable #1. The comparables are within 1.5 miles from the subject. The parcels range in size from 23,958 to 33,106 square feet of land area. Each parcel is improved with a two-story dwelling of brick or brick and vinyl exterior construction. The homes were built in either 1999 or 2004 and range in size from 2,856 to 4,044 square feet of living area. Each home has a basement, with one having finished area. Each dwelling features central air conditioning, one to three fireplaces and either a two-car or a three-car garage. Each comparable has porch, patio and/or deck outdoor amenities and comparable #3 has both a shed and an inground swimming pool. The board of review comparables sold from December 2020 to December 2021 for prices ranging from \$430,000 to \$465,000 or from \$108.80 to \$150.56 per square foot of living area, including land.

As an additional analysis further explained in a cover letter, the board of review presented in the grid analysis "adjusted" sales prices. The calculation began with the date of sale, next subsequent multipliers were applied, identified the 2021 multiplier of .9700, the 2022 multiplier of 1.0631 and/or the 2023 multiplier of 1.0752. As a result of these various calculations, the board of review reported adjusted 2023 sales prices of the comparables range from \$487,852 to \$535,516 or from \$120.64 to \$172.10 per square foot of living area, including land.<sup>4</sup> The Board will not further address the board of review's stated "adjusted 2023 assessments" of the properties. This appeal is based upon overvaluation or market value, therefore, presentation of assessment data is not responsive to the appeal.

The board of review contends that the subject property is "Superior than [*sic*] all of these comparables as far as size and design" and asserts that board of review comparable #2 is most similar to the subject. Based on the foregoing evidence using comparables within Utica Township and the board of review's arguments set forth above, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

As an initial matter, the Property Tax Appeal Board has given little consideration to the board of review's stated "adjusted" sales prices which were established using annual equalization factors in the jurisdiction that occurred after the sale date. The Board finds this analysis is not useful in an overvaluation or market value appeal. Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Illinois Supreme Court has construed "fair

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<sup>4</sup> The Property Tax Appeal Board finds a calculation error in the adjusted sales price of comparable #2 which should be \$531,517 or \$150.57 per square foot of living area, including land ( $465,000 \times 1.0631 = 494,342 \times 1.0752 = 531,517$  (rounded)).

cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). Thus, the Board finds the application of equalization factors to sales that occurred prior to the lien date in an effort to make those sales appear to reflect market value as of the lien date at issue, does nothing to further enhance the reliability of the fair cash value of those properties. A better approach to adjust the comparable sales for time would be to use resales of the same properties or comparable sales with similar attributes that sold at different times.

The appellant 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of five comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #2 and #3 as well as board of review comparable #3, as each of these properties features an inground swimming pool amenity which is not a feature of the subject dwelling. In addition, the Board finds that board of review comparable #3 is approximately 47% smaller in dwelling size when compared to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sale #1/board of review comparable sale #1 and board of review comparable sale #2, which are both located in relatively close proximity to the subject property. Each of these comparables necessitates adjustments for smaller lot sizes and ages of the dwellings when compared to the subject. These homes further necessitate adjustments for substantial differences in dwelling size, each of which are approximately 25% and 27% smaller, respectively, when compared to the subject. Lastly, these homes have varying degrees of similarity to the subject in central air conditioning, fireplace count, garage capacity and/or other outdoor amenities. These most similar comparables sold in December 2020 and February 2021 for prices of \$440,000 and \$465,000 or for \$108.80 and \$131.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$661,314 or \$122.24 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall market value which is logical given the subject's substantially larger dwelling size when compared to these two homes. The subject's estimated market value on a square foot of living area basis, is bracketed by these two best comparable sales, despite that the subject is somewhat older than each of these homes but also appears somewhat logical given the principles of the economies of scale. 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.

Based on this evidence and after considering appropriate adjustments to the best comparable sales for differences when compared to the subject property, the Board finds a reduction in the subject's assessment is not 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: \_\_\_\_\_

February 18, 2025



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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APPELLANT

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