

**Abstract:** *This study aims to examine the contradiction in determining Sales Value of Taxable Object (SVTO) in accordance with fair market price in Bantul Regency and Yogyakarta City. This study elaborates on the success factors of Yogyakarta City in determining SVTO approaching market prices. It uses descriptive qualitative research methods with a case study design. Research data were obtained from in-depth interviews and document review. The theoretical basis used is the pressure of isomorphism in institutional theory (DiMaggio and Powell, 1983). The preliminary research was conducted at five Primary Tax Offices at the Directorate General of Taxes (DGT) Regional Office in Province of Daerah Istimewa Yogyakarta. The respondents of this study were employees of the Revenue and Regional Asset Management Office (BPKAD) Yogyakarta and Financial and Regional Assets Office (BKAD) Bantul. The results show that SVTO determination in Bantul is influenced by normative isomorphism pressure because Bantul follows the group norms of surrounding local governments. On the other hand, SVTO determination in Yogyakarta is influenced by coercive pressure because Yogyakarta tends to follow the laws and regulations. Essential lessons from Yogyakarta City are the readiness of regulations, the use of reliable data, providing incentives, increasing the untaxable value of the sales value of the taxable object, extensive socialisation, and recruitment of appraisers. Bantul should refer to the Laws and Yogyakarta City, as best practice in determining SVTO. This research can be a trigger of further research in a broader area or nationwide.*

**Keywords:** *SVTO, market price, best practice, isomorphism*