



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

APPELLANT: Surendranath Gummadi
DOCKET NO.: 18-04958.001-R-1
PARCEL NO.: 06-30.0-152-008

The parties of record before the Property Tax Appeal Board are Surendranath Gummadi, the appellant; and the Sangamon 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 **Sangamon** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 16,125
IMPR.: \$ 89,622
TOTAL: \$105,747

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Sangamon County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 tax year after notice of application of a township equalization factor. The Property Tax Appeal Board finds that it has limited jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of brick and vinyl exterior construction that was built in 2004. The dwelling contains approximately 2,100 square feet of living area. Features include a partial finished basement, central air conditioning, a fireplace and a 580 square foot garage. The subject property has a 1.26 acre site and is located in Fancy Creek Township, Sangamon County.

The appellant marked comparable sales contending overvaluation as the basis of the appeal. However, the appellant submitted only one dated comparable sale in support of this claim. The appellant did submit assessment equity evidence on four suggested comparables located in close proximity to the subject.¹ The comparables consists of one-story dwellings of vinyl or brick and vinyl exterior construction that were built from 2004 to 2017. The comparables have full or

¹ The Board finds it will consider both overvaluation and assessment equity as the bases of the appeal.

partial finished basement, central air conditioning, one fireplace and each comparable has a garage that range in size from 450 to 640 square feet of building area. The dwellings range in size from 2,000 to 2,400 square feet of living area and are situated on sites that range in size from 1.02 to 1.10 acres of land area. The comparables have improvement assessments ranging from \$20,266 to \$88,653 or from \$10.13 to \$36.94 per square foot of living area. Land assessments ranged from \$10,332 to \$20,915 or from \$9,840 to \$19,014 per acre. Comparable #2 sold in November 2013 for \$405,000 or \$168.75 per square foot of living area including land.

The appellant also submitted the final decision issued by the Sangamon County Board of Review after notice of application of a township equalization factor, which shows the subject property had a final assessment of \$106,921. The subject's assessment reflects an estimated market value of \$320,698 or \$152.71 per square foot of living area including land when applying the Sangamon County's 2018 three-year average median level of assessment of 33.34% as determined by the Illinois Department of Revenue. The subject property has a land assessment of \$16,304 or \$12,940 per acre and an improvement assessment of \$90,617 or \$43.15 per square foot of living area.² Based on this evidence, the appellant requested the subject's total assessment be reduced to \$103,218.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

Conclusion of Law

The appellant submitted four assessment comparables and one comparable sale in support of the contention that the subject's assessment was incorrect. The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). The Board finds the evidence in this record supports a reduction in the subject's assessment. However, the record indicates that the appellant did not file a complaint with the board of review, but appealed the subject's assessment directly to the Property Tax Appeal Board after notice of the application of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is

² In the section V comparative grid analysis, the appellant used incorrect assessment amounts for the subject property.

limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that when a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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



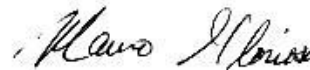
Member

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: July 21, 2020



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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