



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

APPELLANT: Surendranath Gummadi  
DOCKET NO.: 20-06789.001-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:** \$16,524  
**IMPR.:** \$87,678  
**TOTAL:** \$104,202

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 2020 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 one-story dwelling of vinyl siding and brick exterior construction containing 2,100 square feet of living area. The dwelling was constructed in 2005 and is approximately 15 years old. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and an attached two-car garage with 580 square feet of building area. The property has a 1.26-acre site located in Cantrall, Fancy Creek Township, Sangamon County.

The appellant contends assessment inequity and comparable sales as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables improved with one-story dwellings of vinyl siding and brick exterior construction that range in size from 2,000 to 2,400 square feet of living area. The dwellings range in age from 2 to 15 years old. Each comparable has a full basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 450 to 640 square feet of building area. These properties have

sites ranging in size from 1.02 to 1.10 acres and are described as being neighbors. These properties have land assessments ranging from \$10,471 to \$20,915 or from \$9,972 to \$19,014 per acre. The comparables have improvement assessments ranging from \$79,113 to \$88,653 or from \$34.62 to \$40.74 per square foot of living area. Comparable #2 sold in November 2013 for a price of \$405,000 or \$168.75 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$104,202 and the subject's improvement assessment be reduced to \$87,803.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$104,994. The subject property has an improvement assessment of \$88,470 or \$42.13 per square foot of living area and a land assessment of \$16,524 or \$13,114 per acre. The subject's total assessment reflects a market value of \$316,915 or \$150.91 per square foot of living area, including land, when applying the 2020 three-year average median level of assessment for Sangamon County as determined by the Illinois Department of Revenue.

The board of review indicated on its "Notes on Appeal" that, "prop was adj to 314,982, BOR 315,000." Also submitted is what appears to be the notes from the board or review hearing and copies to the 2020 Assessment Notices dated March 18, 2021 and March 26, 2021. No other evidence was provided by the board of review.

### **Conclusion of Law**

The taxpayer contends in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment inequity were the comparables submitted by the appellant. These comparables have land assessments ranging from \$10,471 to \$20,915 or from \$9,972 to \$19,014 per acre. The subject has a land assessment of \$16,524 or \$13,114 per acre, which is within the range established by the comparables. The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land is inequitably assessed.

These same comparables have improvement assessments ranging from \$79,113 to \$88,653 or from \$34.62 to \$40.74 per square foot of living area. The subject has an improvement assessment of \$88,470 or \$42.13 per square foot of living area, which is above the range established by the appellant's comparables on a per square foot of living area basis. The board of review provided no equity comparables to support the assessment or to refute the appellant's argument. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is justified.

Alternatively, 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 further reduction in the subject's assessment on this basis is not warranted.

The appellant submitted only one comparable sale that sold in November 2013 for a price of \$405,000 or \$168.75 per square foot of living area, including land. Even though this sale is dated, the Board finds the subject's total assessment, after considering the reduction based on assessment equity, reflects a market value below the price of the only comparable sale in this record.

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: November 22, 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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