



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

APPELLANT: Renuka Prasad
DOCKET NO.: 22-03442.001-R-1
PARCEL NO.: 22-34.0-379-005

The parties of record before the Property Tax Appeal Board are Renuka Prasad, 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: \$55,843
IMPR.: \$98,235
TOTAL: \$154,078

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 2022 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 frame exterior construction with 3,600 square feet of living area. The dwelling is approximately 70 years old. Features of the home include a partial basement,¹ central air conditioning, a fireplace and a 420 square foot garage. The property has an approximately 54,014 square foot site and is located in Springfield, Woodside Township, Sangamon County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables that have the same assessment neighborhood code as the subject. The comparables have sites with either 59,677 or

¹ The appellant provided conflicting descriptive information regarding the subject dwelling's basement area. In Section III – Description of Property of the appeal petition, the appellant reported an unfinished basement, however in Section V – Comparable Sales Grid Analysis the appellant reported the basement has 400 square feet of finished area.

64,033 square feet of land area. The comparables are improved with one-story or two-story dwellings of frame or brick exterior construction, each approximately 65 years old and containing 2,800 or 6,400 square feet of living area. Each comparable has a partial basement with finished area, central air conditioning and a garage. The comparables have land assessments that range from \$60,157 to \$73,689 or from \$1.01 to \$1.15 per square foot of land area and improvement assessments that range from \$51,481 to \$74,066 or from \$11.57 to \$21.95 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$55,843 or \$1.03 per square foot of land area and a reduction in the subject's improvement assessment to \$98,235 or \$27.29 per square foot of living area.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor of 1.0408 issued by the board of review which increased the subject's assessment from \$154,078 to \$160,364. The notice states that the equalized assessment reflects a land assessment of \$58,121 or \$1.08 per square foot of land area and an improvement assessment of \$102,243 or \$28.40 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. Thus, the Sangamon County Board of Review was found to be in default on August 24, 2023, 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 taxpayer contends 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 equity in the record to be the three comparables submitted by the appellant. However, with respect to the subject's land assessment, the Board has given less weight to the appellant's comparable #3 due to its considerably larger site size when compared to the subject. The Board finds the two remaining comparables are more similar to the subject in site size and have land assessments of \$60,157 and \$62,380 or \$1.01 and \$1.05 per square foot of land area. The subject's land assessment of \$58,121 or \$1.08 is less than the two best comparables in the record in terms of total land assessment but above the comparables on a per square foot basis.

With respect to the subject's improvement assessment, the Board gave less weight to the appellant's comparable #2 due to its substantially larger dwelling size when compared to the subject. The Board finds the two remaining comparables are more similar to the subject in dwelling size. These two comparables have improvement assessments of \$51,481 and \$61,460 or \$18.39 and \$21.95 per square foot of living area. The subject property has an improvement

assessment of \$102,243 or \$28.40 per square foot of living area, which is greater than the best comparables in this record both in terms of total improvement assessment and on a per square foot basis.

After considering any necessary adjustments to the best comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's land and improvement assessments were inequitably assessed by clear and convincing evidence.

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

Based on this record, the Board finds a reduction in the subject's assessment 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

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: May 21, 2024



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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