



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

APPELLANT: Kaushal Desai  
DOCKET NO.: 22-03443.001-R-1  
PARCEL NO.: 21-11.0-479-019

The parties of record before the Property Tax Appeal Board are Kaushal Desai, 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 **No Change** 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:** \$8,678  
**IMPR.:** \$46,021  
**TOTAL:** \$54,699

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a notice of equalization issued by 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 limited jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 1-story dwelling of brick and frame exterior construction with 1,394 square feet of living area.<sup>1</sup> The dwelling was constructed in 2001 and is approximately 21 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 528 square foot garage. The property has a 6,752 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 0.80 of a mile to 2.5 miles from the subject. The parcels range in size from 4,966 to 7,650 square feet of land area and are improved with 1-story homes of brick exterior construction ranging in size from 1,398 to

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the board of review's evidence and was not refuted by the appellant in written rebuttal.

1,575 square feet of living area.<sup>2</sup> The dwellings range in age from 15 to 26 years old. Each home has central air conditioning, a fireplace, and a 360 or a 484 square foot garage. The comparables sold from May to July 2021 for prices ranging from \$143,000 to \$153,000 or from \$95.24 to \$102.14 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,699. The subject's assessment reflects a market value of \$164,113 or \$117.73 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The board of review further indicated in its "Board of Review Notes on Appeal" that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of notice of an equalization factor of 1.0389 for Capital Township which increased the subject's total assessment from \$52,651 to \$54,699.

In support of its contention of the correct assessment the board of review submitted information on four comparables. Comparable #3 is the same property as the appellant's comparable #2. The board of review did not submit sales data for these comparables but the appellant provided sales data for the board of review's comparables #2 and #3. These two comparables are located either 0.08 of a mile or 1.5 miles from the subject and have 4,966 or 10,639 square foot sites that are improved with 1-story homes of brick and frame exterior construction with 1,398 or 1,428 square feet of living area. The dwellings were built in 1996 or 2002 with the older home having been renovated in 2021. Each home has a crawl space foundation, central air conditioning, a fireplace, and a 484 square foot garage. These two comparables sold in May and December 2021 for prices of \$143,000 and \$170,000 or for \$102.14 and \$119.05 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued that the board of review's comparable #1 sold almost three years ago, and the board of review's comparables #2 and #4 differ from the subject in age.

### **Conclusion of Law**

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 record indicates that the appellant did not file a complaint with the board of review but appealed the subject's total assessment directly to the Board based on a notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the Board states in part:

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<sup>2</sup> Additional details regarding comparable #2 which is common to both parties are found in the board of review's evidence and was not refuted by the appellant in written rebuttal.

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 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 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 where a taxpayer files an appeal directly to the 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 (4<sup>th</sup> Dist. 1999).

The record contains a total of four comparable sales, with one common sale, for the Board's consideration. These comparables are relatively similar to the subject in dwelling size, age, site size, and some features, although these comparables lack a basement that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. The comparables sold for prices ranging from \$143,000 to \$170,000 or from \$95.24 to \$119.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$164,113 or \$117.73 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be supported after considering appropriate adjustments to the comparables for differences from the subject, such as foundation type. Based on this evidence, 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.



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Chairman



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Member



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Member



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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 21, 2023



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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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