



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

APPELLANT: Surendranath Gummadi
DOCKET NO.: 22-03663.001-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: \$17,698
IMPR.: \$83,770
TOTAL: \$101,468

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 1-story dwelling of vinyl and brick exterior construction with 2,100 square feet of living area. The dwelling was constructed in 2005 and is approximately 18 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 580 square foot garage. The property has a 54,886 square foot, or 1.26 acre, site and is located in Cantrall, Fancy Creek Township, Sangamon County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The parcels range in size from 45,302 to 47,045 square feet, or from 1.04 to 1.08 acres, of land area and are improved with 1-story homes of vinyl and brick exterior construction ranging in size from 2,000 to 2,400 square feet of living area. The dwellings range in age from 3 to 154 years old. Each home has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 450 to 640

square feet of building area. The comparables have land assessment ranging from \$10,776 to \$21,498 or from \$0.23 to \$0.46 per square foot of land area and have improvement assessments ranging from \$87,872 to \$89,020 or from \$36.02 to \$44.31 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$100,643.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$105,564. The subject property has an equalized land assessment of \$17,698 or \$0.32 per square foot of land area and an improvement assessment of \$87,866 or \$41.84 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, which the Board finds are not responsive to the appellant's assessment equity argument in this appeal. The board of review also submitted documents relating to the appellant's complaint filed with the board of review. Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellant 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 only evidence of assessment equity to be the appellant's comparables. With regard to land assessment equity, the Board finds the comparables are similar to the subject in lot size and location and have land assessments ranging from \$10,776 to \$21,498 or from \$0.23 to \$0.46 per square foot of land area. The subject's land assessment of \$17,698 or \$0.32 per square foot of land area falls within the range established by the comparables in this record and appears to be justified given these comparables have smaller lots than the subject. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to improvement assessment equity, the Board finds the comparables are similar to the subject in dwelling size, location, and features, but have varying degrees of similarity to the subject in age, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. The comparables have improvement assessments ranging from \$85,872 to \$89,020 or from \$36.02 to \$44.31 per square foot of living area. The subject's improvement assessment of \$87,866 or \$41.84 per square foot of living area falls within the

¹ The Board notes the appellant filed this appeal from a final decision of the board of review dated 3/16/23 lowering the subject's assessment to \$100,643 prior to equalization. The board of review submitted a notice of equalization dated 3/24/23, which disclosed the subject's total equalized assessment of \$105,564, from which the appellant appears to have based this appeal as the appellant seeks only to remove the equalization factor that was applied to the subject's assessment.

range established by the comparables in this record. However, after considering appropriate adjustments to the comparables for differences from the subject, 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 assessment 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: February 20, 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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