FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Pradeep Vig
DOCKET NO.: 25-01473.001-R-1
PARCEL NO.: 14-00-078-336

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

LAND:	$6,730
IMPR.:	$51,250
TOTAL:	$57,980

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Marion County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2025 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 2-story dwelling of frame exterior construction with 1,864 square feet of living area. The dwelling was constructed in 1999 and is approximately 26 years old. Features of the home include a basement, central air conditioning, and a 2-car garage. The property has a 32,670 square foot site and is located in Centralia, Centralia Township, Marion County.

The appellant contends both overvaluation and assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three comparables located in Centralia and from 1.35 to 1.94 miles from the subject. The parcels range in size from 12,197 to 16,553 square feet of land area and are improved with 1-story homes ranging in size from 1,344 to 2,008 square feet of living area. The dwellings were built in 1950 or 1972 and are 53 or 75 years old. One home has a basement with finished area and two homes each have a crawl space foundation.[1] Each home has central air conditioning, and a garage ranging in size from 300 to 616 square feet of building area. Comparable #2 also has a 250 square foot carport, a 120 square foot enclosed porch, and two sheds. Comparable #3 has a 288 square foot enclosed porch. The comparables sold from July to November 2025 for prices ranging from $83,000 to $155,000 or from $41.33 to $115.33 per square foot of living area, including land. The comparables have land assessments ranging from $2,510 to $8,860 or from $0.20 to $0.54 per square foot of land area and have improvement assessments ranging from $31,530 to $55,180 or from $19.94 to $41.06 per square foot of living area.[2]

In a brief, the appellant argued the comparables support a lower assessment for the subject. The appellant contended the subject has not been updated since 1999. The appellant submitted photographs of the subject and information regarding the board of review proceedings. 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 $57,980. The subject's assessment reflects a market value of $173,957 or $93.32 per square foot of living area, land included, when using the statutory level of assessment of 33.33%. The subject has a land assessment of $6,730 or $0.21 per square foot of land area and an improvement assessment of $51,250 or $27.50 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on the appellant's three comparables, reporting their 2025 tax year assessments. The board of review contended comparable #1 is inferior to the subject in foundation type and age; comparable #2 is inferior to the subject in foundation type and age; and comparable #3 has finished basement area but is twice the age of the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contended that the board of review did not submit any comparables, other than the appellant's comparables, to support the subject's assessment. The appellant argues that the subject, which lacks finished basement area, a fireplace, and a sunroom, is similar to comparables #1 and #2 despite differences in age and foundation type. The appellant acknowledged comparable #3 has superior amenities, such as finished basement area, compared to the subject. In rebuttal, the appellant also presented two additional land equity comparables.[3]

Conclusion of Law

The appellant contends in part 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. Adm. Code § 1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales

[1] Additional details regarding the comparables not reported by the appellant are found in the board of review's evidence.

[2] The 2025 assessments for the comparables were provided by the board of review. The appellant reported 2024 assessment data.

[3] Evidence of new comparable properties is not permitted in rebuttal. 86 Ill. Adm. Code §1910.66(c). Thus, the Board shall not further consider these new comparables presented in rebuttal.

or construction costs. 86 Ill. Adm. Code § 1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not justified.

The record contains three comparable sales presented by the appellant. The Board finds the comparables sold proximate in time to the assessment date but have varying degrees of similarity to the subject in design, dwelling size, age, location, site size, and features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. Comparable #1 has a site about half the size of the subject and comparables #2 and #3 have even smaller sites than the subject, suggesting upward adjustments for site size would be needed. The comparables are 27 or 49 years older than the subject, suggesting additional upward adjustments would be needed. Comparable #3 is a substantially smaller home than the subject but has finished basement area unlike the subject and comparables #1 and #2 each lack a basement that is a feature of the subject, suggesting additional adjustments would be needed. The comparables sold for prices ranging from $83,000 to $155,000 or from $41.33 to $115.33 per square foot of living area, including land. The subject's assessment reflects a market value of $173,957 or $93.32 per square foot of living area, including land, which is above the range established by the comparables in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, such their smaller sites and older homes than the subject, the Board finds the subject’s assessment is supported. Based on this evidence, the Board finds a reduction in the subject's assessment for overvaluation is not warranted.

The appellant also 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. Adm. 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. Adm. Code § 1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject’s assessment for assessment inequity is not justified.

The record contains three comparables presented by the appellant. With regard to land assessment equity, the Board finds the comparables have varying degrees of similarity to the subject in site size and location, with comparable #1 being about half the size of the subject and comparables #2 and #3 even smaller, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have land assessments ranging from $2,510 to $8,860 or from $0.20 to $0.54 per square foot of land area. The subject’s land assessment of $6,730 or $0.21 per square foot of land area falls within the range established by the comparables. Based on this record, and after considering appropriate adjustments to the comparables for differences from the subject, 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 warranted.

With regard to the improvement assessment equity, the Board finds the comparables have varying degrees of similarity to the subject in design, dwelling size, age, location, and features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. The comparables are 27 or 49 years older than the subject, suggesting upward adjustments would be needed for age. Comparable #3 is a substantially smaller home than the subject but has finished basement area unlike the subject and comparables #1 and #2 each lack a basement that is a feature of the subject, suggesting additional adjustments would be needed. The comparables have improvement assessments ranging from $31,530 to $55,180 or from $19.94 to $41.06 per square foot of living area. The subject's improvement assessment of $51,250 or $27.50 per square foot of living area falls within the range established by the comparables in this record. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not warranted.

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	Member

DISSENTING: __________ __________

C E R T I F I C A T I O N

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, 2026

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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COUNTY

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