



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

APPELLANT: Todd Bauer  
DOCKET NO.: 25-01475.001-R-1  
PARCEL NO.: 14-00-078-865

The parties of record before the Property Tax Appeal Board are Todd Bauer, 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.:** \$60,540  
**TOTAL:** \$67,270

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 1-story, ranch dwelling of brick and aluminum siding exterior construction with 1,781 square feet of living area. The dwelling is approximately 42 years old. Features of the home include a crawl space foundation, central air conditioning and a 576 square foot garage. The property has an 11,160 square foot site and is located in Centralia, Centralia Township, Marion County.

The appellant contends assessment inequity concerning both the land and improvements as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located 4 blocks from the subject. The comparables have sites with 9,583 or 10,019 square feet of land area that are improved with 1-story or 1.5-story dwellings of stone, vinyl or brick exterior construction ranging in size from 1,824 to 2,716 square feet of living area. The dwellings are 45 to 58 years old. Two comparables have finished basements. Each comparable has central air central air conditioning; two comparables have one fireplace; and

each comparable has a garage ranging in size from 528 to 609 square feet of building area. The comparables have land assessments ranging from \$3,480 to \$4,770 or from \$.36 to \$.48 per square foot of land area and improvement assessments ranging from \$48,360 to \$52,810 or from \$14.56 to \$27.14 per square foot of living area.

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 \$67,270. The subject property has a land assessment of \$6,430 or \$.60 per square foot of land area and an improvement assessment of \$60,540 or \$33.99 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located on the same block and street as the subject. The comparables have sites containing 11,160 square feet of land area that are improved with ranch dwellings of brick or brick and vinyl siding exterior construction ranging in size from 1,628 to 2,494 square feet of living area. The dwellings are 41 or 43 years old and have crawl space foundations. Each comparable has central air conditioning and a garage with 484 or 528 square feet of building size. Comparable #3 has a sunroom. The comparables have land assessments of \$7,540 or \$.68 per square foot of land area and improvement assessments ranging from \$60,550 to \$86,770 or from \$33.97 to \$37.19 per square foot of building area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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 record contains six equity comparables for the Board's consideration.

As to the land assessment, the Board gives less weight to the appellant's comparables which are less similar to the subject in location and land size.

The Board finds the board of review comparables were given the most weight as they are located on the same block and street and have the same land size as the subject. The board of review comparables each have a land assessment of \$7,540 or \$.68 per square foot of land area. The subject's land assessment of \$6,730 or \$.60 per square foot of land area is below the assessments of the best comparables in this record both on overall and per square foot bases. Based on this evidence, the Board finds the subject's land assessment is supported.

As to the improvement assessment, the Board gives less weight appellant's comparables #2 and #3 along with board of review comparable #2 due to significant differences from the subject in dwelling size, style/story height and/or having a basement with finished area unlike the subject.

The Board finds the best evidence of improvement assessment equity to be appellant's comparable #1 along with board of review comparables #1 and #3 which overall are more similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments that ranged from \$52,030 to \$60,550 or from \$27.14 to \$37.19 per square foot of living area. The subject's improvement assessment of \$60,540 or \$33.99 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the subject the Board finds the subject's improvement assessment is supported.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land and improvement were inequitably assessed and therefore, 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.



Chairman



Member



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: \_\_\_\_\_

October 20, 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 9-215 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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APPELLANT

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COUNTY

Marion County Board of Review  
Marion County Courthouse  
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