

NOTICE  
Decision filed 07/19/18. The text of this decision may be changed or corrected prior to the filing of a Petition for Rehearing or the disposition of the same.

2018 IL App (5th) 160343-U

NO. 5-16-0343

IN THE

APPELLATE COURT OF ILLINOIS

FIFTH DISTRICT

NOTICE  
This order was filed under Supreme Court Rule 23 and may not be cited as precedent by any party except in the limited circumstances allowed under Rule 23(e)(1).

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PRADEEP K. VIG,	)	Appeal from the
	)	Circuit Court of
Plaintiff-Appellant,	)	Marion County.
	)	
v.	)	No. 14-MR-69
	)	
THE ILLINOIS PROPERTY TAX APPEAL	)	
BOARD and THE MARION COUNTY	)	
BOARD OF REVIEW,	)	Honorable
	)	Kevin S. Parker,
Defendants-Appellees.	)	Judge, presiding.

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JUSTICE WELCH delivered the judgment of the court.  
Presiding Justice Barberis and Justice Chapman concurred in the judgment.

**ORDER**

¶ 1 *Held:* The Illinois Property Tax Appeal Board's decision upholding the Marion County Board of Review's valuation of the subject property that fell within the range established by valid comparables is not against the manifest weight of the evidence.

¶ 2 The plaintiff, Pradeep K. Vig, appeals *pro se* the Illinois Property Tax Appeal Board's decision affirming the Marion County Board of Review's valuation of his property. For the following reasons, we affirm.

¶ 3

## BACKGROUND

¶ 4 The plaintiff owns the subject property located in Centralia, Illinois. It is a 32,220 square-foot parcel which includes a two-story, single-family dwelling of wood-frame construction built in 1999. The home contains 1864 square feet of living space and has a full, unfinished basement, central air conditioning, and an attached garage of 570 square feet. The subject property was assessed in 2012 with a land value of \$5670 and a building or improvement value of \$35,320, for a total assessed value of \$40,990. The plaintiff filed a complaint with the Marion County Board of Review (Board), seeking reduction of his assessment. The Board reduced the assessed value to a land value of \$4000, but maintained the building or improvement assessed value of \$35,320, for a new total assessed value of \$39,320.

¶ 5 The plaintiff appealed the Board's final assessment to the Illinois Property Tax Appeal Board (PTAB). He argued (1) unequal treatment in the assessment process and (2) overvaluation with respect to both the land and improvement assessments. At the hearing on this appeal, both the plaintiff and the Board submitted numerous comparables.

¶ 6 The plaintiff's land comparables ranged in size from 10,500 square feet to 56,140 square feet and had land assessed values ranging from \$2630 to \$5560, or from \$0.10 to \$0.25 per square foot of land space. The Board's land comparables had lot sizes of between 12,600 and 56,100 square feet and had land assessed values ranging from \$2940 to \$15,660, or from \$0.10 to \$0.15 per square foot. In its decision, the PTAB found that the subject land's assessment of \$0.12 per square foot "falls within the range of the land

comparables presented by the [plaintiff] and therefore, the [plaintiff] has failed to establish a lack of land assessment uniformity \*\*\*."

¶ 7 Plaintiff's three improvement comparables ranged from 10,500 to 31,152 square feet in total area; were improved with either single- or 1.5-story, single-family dwellings; were built on crawlspace foundations; have central air conditioning; and have garages ranging from 480 to 616 square feet in size. Additionally, one of the improvements comparables also had a fireplace. The improvements for plaintiff's three comparables were assessed at \$40,920, \$26,210, and \$31,450, or \$15.66, \$14, and \$17.97 per square foot of living area (subject property was assessed at \$18.95 per square foot of living area). The Board's improvements comparables were assessed at \$22.66 to \$23.05 per square foot of living area.

¶ 8 The PTAB found that none of the improvement comparables offered by either the plaintiff or the Board was truly similar to the subject dwelling. However, of those provided, the PTAB found that the plaintiff's comparables 2 and 3 and the Board's comparable 3 were most similar based on the improvements—having an assessed value of \$14, \$17.97, and \$23.05 per square foot respectively. The PTAB found that the assessment fell "within the range established by the most similar comparables on a per square foot basis." The PTAB concluded that the plaintiff did not demonstrate unequal treatment of subject property.

¶ 9 Next, the plaintiff argued that subject property was excessively assessed in terms of market value. The plaintiff presented the sales data for three comparables. The sales occurred between December 2011 and July 2012, for prices ranging from \$91,615 to

\$128,000, or \$49 to \$63 per square foot. The Board's comparables sold between May 2011 and May 2012, for prices ranging from \$138,000 to \$206,000, or from \$55.89 to \$90.45 per square foot. Again, the PTAB found none of the comparables provided by plaintiff and Board was truly similar to the subject property. However, the PTAB found that the plaintiff's comparables 2 and 3, and the Board's comparable 2 were most similar to the subject property. Those comparables had sales prices ranging from \$49 to \$90.45 per square foot, including land. The subject property had a market value of approximately \$117,972 or \$63.29 per square foot (using the statutory level of assessments of 33.33%). Again noting that the assessment that fell within the range established by the other comparables, the PTAB found the plaintiff did not demonstrate excessive assessment in market value of the subject property by a preponderance of the evidence.

¶ 10 Lastly, the plaintiff argued that he could show excessive assessment in market value by the percentage increase in the subject property assessment as compared to neighboring properties that had percentage decreases. Because the plaintiff provided no citation to statute or precedent for use of this type of analysis, the PTAB found it not to be an accurate measurement nor a persuasive way to demonstrate inequity.

¶ 11 The PTAB concluded that the plaintiff had failed to prove unequal treatment in the assessment process or that the assessment of the subject property was excessive and not reflective of its market value. The plaintiff sought judicial review.

¶ 12 The circuit court affirmed the PTAB decision, finding that "there are sufficient facts in the record to support the decision of the [PTAB] and that the decision of the [PTAB] is not against the manifest weight of the evidence."

¶ 13 The plaintiff filed this timely appeal.

¶ 14 ANALYSIS

¶ 15 Illinois Supreme Court Rule 341(h) contains the requirements for the plaintiff's brief, stating that it must contain a statement of facts necessary for understanding of the case "stated accurately and fairly without argument or comment, and with appropriate reference to the pages of the record," and "citation of the authorities and the pages of the record relied on." Ill. S. Ct. R. 341(h)(6), (7) (eff. Feb. 6, 2013). Further, it is the duty of the appellant to provide a complete record on appeal to allow the reviewing court to be fully informed as to the issues of the case, and "any doubts arising from the incompleteness of a record will be resolved against the appellant. (See *Daniels v. City of Venice* (1987), 162 Ill. App. 3d 788, 791, 516 N.E.2d 701, 703.)" *Hanson v. Illinois Central Gulf R.R. Co.*, 174 Ill. App. 3d 723, 725, 529 N.E.2d 81, 83 (1988). The brief and record provided by the plaintiff are woefully incomplete. His brief is three pages and the section labeled "statement of facts" contains only conclusory statements. In addition to arguing that the circuit court ignored the evidence, he argues that it "rubber stamped" the final order provided by the opposing party before arguments, but did not provide transcripts of those arguments.

¶ 16 "Issues that are ill-defined and insufficiently presented do not satisfy [Illinois Supreme Court Rule 341] and are considered waived. [Citation.] In fact, for these

violations, this court may not only strike portions of the brief or consider arguments waived, but strike a brief in its entirety and dismiss the matter. [Citation.]" *Walters v. Rodriguez*, 2011 IL App (1st) 103488, ¶ 6, 960 N.E.2d 1226. Notwithstanding the deficiencies in the plaintiff's brief, with the portion of the record provided by the plaintiff and the brief provided by the respondent, we can resolve this appeal on the merits.

¶ 17 Judicial review of a final decision of the PTAB is governed by the Administrative Review Law (735 ILCS 5/3-101 *et seq.* (West 2012)). 35 ILCS 200/16-195 (West 2012). We review the PTAB's decision and not that of the circuit court. *Peacock v. Property Tax Appeal Board*, 339 Ill. App. 3d 1060, 1068, 792 N.E.2d 367, 373 (2003). Factual determinations by an administrative agency are held to be *prima facie* true and correct and will stand unless contrary to the manifest weight of the evidence. *Board of Education of Ridgeland School District No. 122 v. Property Tax Appeal Board*, 2012 IL App (1st) 110461, ¶ 25, 975 N.E.2d 263. A factual finding is not against the manifest weight of the evidence unless an opposite conclusion is clearly evident. *Cook County Board of Review v. Property Tax Appeal Board*, 403 Ill. App. 3d 139, 143, 937 N.E.2d 227, 232 (2010).

¶ 18 The plaintiff's land assessment of \$0.12 per square foot was within the range of plaintiff's own land comparables of \$0.10 to \$0.25 per square foot, and the plaintiff's improvements assessment of \$18.95 per square foot was within those provided as comparables by both the plaintiff and the Board of \$14 and \$23.05 per square foot. The subject property had a market value of approximately \$63.29 per square foot, again, having the assessment that fell within the range of \$49 and \$90.45 per square foot

established by the other comparables. Because the "overall assessment of the subject property was within the range established by the comparables, it was not against the manifest weight of the evidence, and the circuit court's judgment affirming that decision was proper." *Du Page County Board of Review v. Property Tax Appeal Board*, 284 Ill. App. 3d 649, 656, 672 N.E.2d 1309, 1314 (1996).

¶ 19

#### CONCLUSION

¶ 20 For the foregoing reasons, the judgment of the circuit court of Marion County is affirmed.

¶ 21 Affirmed.