



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

APPELLANT: John L. Johnson  
DOCKET NO.: 24-00167.001-R-1  
PARCEL NO.: 16-16-159-011

The parties of record before the Property Tax Appeal Board are John L. Johnson, the appellant, and the Bureau 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 **Bureau** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$4,680  
**IMPR.:** \$30,187  
**TOTAL:** \$34,867

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Bureau County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 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 two-story 2-unit dwelling of frame exterior construction with 1,980 square feet of gross building area. The building was constructed in 1871 and is approximately 153 years old. Features include a 1,200 square foot unfinished basement, 2 full bathrooms, and central air conditioning. The property has an approximately 7,800 square foot site and is located in Princeton, Princeton Township, Bureau County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales, two of which are located in the same neighborhood code as the subject and from .5 and .75 of a mile from the subject. Comparable #3 is located in Buda, 15 miles from the subject. As further documentary support, the appellant

submitted copies of Multiple Listing Service (MLS) data sheets for each of the comparables.<sup>1</sup> The parcels range in size from 9,200 to 11,000 square feet of land area and are each improved with a two-story 2-unit building of frame exterior construction which are either 138 or 168 years old. The buildings range in size from 1,696 to 2,216 square feet of gross building area. The comparables have unfinished basements<sup>2</sup> and 2 full bathrooms. Comparables #1 and #3 each have garages of 384 and 264 square feet of building area, respectively. The comparables sold from February to August 2023 for prices ranging from \$50,000 to \$88,000 or from \$22.56 to \$51.89 per square foot of gross building area, including land.

The appellant requested a reduced total assessment of \$25,000 which would reflect a market value of approximately \$75,000 or \$37.88 per square foot of gross building area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,867. The subject's assessment reflects a market value of \$104,611 or \$52.83 per square foot of gross building area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup>

As part of its submission, the board of review included a letter prepared by Wendy S. Sims, Clerk of the Bureau County Board of Review, purporting that the subject's total assessment reflects a market value of \$111,219 or 56.17 per square foot of gross building area, including land, when applying a reported three-year average median level of assessment of 31.25% for Bureau County.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales in the grid analysis, where board of review comparables #1 and #3 are the same properties as appellant's comparables #1 and #2, respectively, with a \$75,000 sale price reported for board of review comparable #3. The comparables are each located in Princeton and from .43 of a mile to 1-mile from the subject. The parcels reportedly range in size from 4,401 to 11,064 square feet of land area<sup>4</sup> and are each improved with a two-story 2-unit building of frame exterior construction. The buildings range in age from 113 to 144 years old and range in size from 1,696 to 2,012 square feet of gross building area. Each building has an unfinished basement, 2 full bathrooms, and three comparables have garages ranging in size from 384 to 572 square feet of building area. Board of review comparables #2 and #4 each have central air conditioning. Comparable #2 has a 240 square foot deck. The properties sold from August 2022 to April 2023 for prices ranging from \$75,000 to \$115,300 or from \$43.91 to \$57.31 per square foot of gross building area, including land.

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<sup>1</sup> The MLS documentation depicts that comparable #2 was "sold as-is" for \$75,000, not \$78,000 as reported in the grid analysis, and comparable #3 has 3-units with 3 full bathrooms, rather than 2-units, noting "upper unit needs work, good for investor/carpenter."

<sup>2</sup> The MLS sheets depict unfinished basement areas which comports with the board of review depiction of the two common properties having unfinished basements.

<sup>3</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

<sup>4</sup> Examination of the underlying property records has not clearly revealed lot size information. Thus, the lot size differences depicted in the two common properties cannot be resolved on this record.

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

In rebuttal, the appellant argued the most comparable sale property presented by the board of review was common appellant's comparable #2/board of review comparable #3 based on similarity in building sizes and lack of a garage feature. As this common comparable sold for \$75,000, the appellant asserts this supports the assessment reduction request in this appeal.

### **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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of five comparable sales, two of which are common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable sales #2 and #4, each of which sold in 2022, dates more remote in time to the lien date at issue of January 1, 2024, and thus less likely to be indicative of the subject's estimated market value.

On this limited record, the Board finds the best evidence of market value to be the parties' two common sales along with appellant's comparable sale #3, which are each somewhat similar older, multi-family two-story buildings located in Bureau County. Two of these best comparables are each several years newer than the subject building, suggesting downward adjustments for the subject's older age would be warranted to make these comparables more equivalent to the subject in this respect. Among the most notable differences, however, the Board finds that upward adjustments to each of these three best comparables are necessary to account for the lack of central air conditioning, which is a feature of the subject building. On the other hand, downward adjustments are also appropriate to two of the best comparables to account for garage amenities, which is not a feature of the subject. Two of the best comparables are each approximately 14% smaller in building size than the subject, which warrants further adjustments to make these properties more equivalent to the subject in size and would support a higher overall value due to the subject's greater building size. These best comparables each sold in 2023, most proximate in time to the lien date herein, for prices ranging \$50,000 to \$88,000 or from \$22.56 to \$51.89 per square foot of gross building area, including land. The subject's assessment reflects a market value of \$104,611 or \$52.83 per square foot of gross building area, land included, which is above the range established by the best comparable sales in this record both in terms of overall value and slightly above the range on a per-square-foot of gross building area basis, including land. However, the Board finds the subject's higher overall value is logical giving due consideration to the subject's building size and air conditioning amenity, when compared to the best comparable sales.

Based on this evidence and after considering appropriate adjustments to the best comparable sales for differences when compared to the subject, 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.



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: \_\_\_\_\_

November 25, 2025



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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