



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

APPELLANT: Favian Dolan
DOCKET NO.: 24-00189.001-R-1
PARCEL NO.: 16-16-226-020

The parties of record before the Property Tax Appeal Board are Favian Dolan, 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: \$3,654
IMPR.: \$100,682
TOTAL: \$104,336

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 one-story dwelling of vinyl siding and brick exterior construction with 2,051 square feet of living area. The dwelling is nine years old. Features of the home include a crawl-space foundation, central air conditioning, and a 572 square foot garage. The property has a .12 acre 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 within one mile of the subject, two of which are in the subject's subdivision. The comparables consist of one-story dwellings of vinyl siding or vinyl siding and brick exterior construction ranging in size from 1,887 to 2,082 square feet of living area. The homes range in age from 3 to 33 years old. Each dwelling has central air conditioning and a two-car garage. One comparable has a fireplace, one comparable has a basement with finished area, and two comparables each have a crawl-space foundation. The

parcels range in size from 7,200 to 54,360 square feet of land area. The comparables sold from February 2021 to March 2023 for prices ranging from \$254,900 to \$297,285 or from \$131.26 to \$157.54 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$90,333, for an estimated market value of \$271,026 or \$132.14 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,336. The subject's assessment reflects a market value of \$313,039 or \$152.63 per square foot of living area, land included, when using the statutory level of assessment 33.33%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the subject's subdivision and within .15 of a mile of the subject. Comparables #1 and #2 are the same properties as the appellant's comparables #1 and #2. The comparables consist of one-story dwellings of vinyl siding and brick exterior construction ranging in size from 1,862 to 2,082 square feet of living area. The dwellings range from 2 to 8 years old. Each dwelling has central air conditioning, a crawl-space foundation, and a garage ranging in size from 484 to 576 square feet of building area. The parcels range in size from 7,411 to 7,845 square feet of land area. The comparables sold from February 2021 to March 2023 for prices ranging from \$275,500 to \$311,500 or from \$132.32 to \$164.08 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 to support their respective positions before the Property Tax Appeal Board, with two comparables being common to the parties. The Board gives less weight to the appellant's comparable #3, which differs from the subject in age, location, and foundation. The Board also gives less weight to the parties' comparable #2 and board of review comparable #3, which sold less proximate to the January 1, 2024 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be the parties' shared comparable #1 and board of review comparable sale #4, which sold most proximate to the assessment date at issue and are similar to the subject in age, location, dwelling size, and features. These most similar comparables sold for prices of \$275,500 and \$311,500 or \$132.32 and \$158.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$313,039 or \$152.63 per square foot of living area, including land, which is slightly above the two best comparable sales in this record overall and bracketed by them on a per-square-foot basis. Based

on this evidence and after considering adjustments to the best comparables for differences from 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: _____

September 16, 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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