



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

APPELLANT: Brent Nissen  
DOCKET NO.: 24-04819.001-R-1  
PARCEL NO.: 02-04-404-003

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

**LAND:** \$28,971  
**IMPR.:** \$46,475  
**TOTAL:** \$75,446

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Johnson 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 waterfront dwelling of frame exterior construction with 1,200 square feet of living area. The dwelling was constructed in 1977 and is 47 years old. Features of the home include a basement foundation and central air conditioning. The property has a 9,000 square foot site and is located in Creal Springs, Tunnel Hill Township, Johnson County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 1 to 4.3 miles from the subject. The comparables consist of one-story, two-story, or split-level dwellings of wood exterior construction ranging in size from 1,610 to 2,880 square feet of living area. The homes range in age from 51 to 58 years old. Each dwelling has central air conditioning, one comparable has a fireplace, two comparables each have a garage, and one comparable has a carport. Two comparables have parcels containing either 5,000 or 13,650 square feet of land

area. The comparables sold from May 2024 to January 2025 for prices ranging from \$215,000 to \$300,000 or from \$104.17 to \$136.68 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$68,000, for an estimated market value of \$204,020 or \$170.02 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 \$75,446. The subject's assessment reflects a market value of \$226,361 or \$188.63 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales located 3 or 5 miles from the subject. The comparables consist of one-story or two-story dwellings, six of which have wood or vinyl siding exterior construction, ranging in size from 672 to 1,856 square feet of living area. The dwellings were built from 1968 to 2011. Each dwelling has central air conditioning, three comparables each have a basement with finished area, two comparables each have one or two garages, one comparable has a carport, and one comparable has a pole building. Each comparable is reported to be a waterfront property. The comparables sold from February to August 2025 for prices ranging from \$200,000 to \$325,000 or from \$148.15 to \$241.67 per square foot of living area, including land. The board of review noted that the appellant's comparables #2 and #3 are located in Williamson County. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant corrected the board of review's comparable grid by noting that the subject is a one-story dwelling rather than a two-story dwelling as reported by the board of review. The appellant also noted that the subject has one bathroom and an unfinished basement contrary to what was reported by the board of review.

### **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 ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the comparables submitted by the appellant, which differ from the subject in location, dwelling size, and/or feature a garage unlike the subject. The Board also gives reduced weight to the board of review's comparables

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<sup>1</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 §1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2024.

#1, #3, #5, #6, and #7, which differ from the subject in age, design, dwelling size, and/or feature either a garage and/or pole building, features the subject lacks.

The Board finds the board of review's comparable sales #2 and #4 are similar to the subject in age, dwelling size, and most features, and are similar waterfront properties compared to the subject. These two most similar comparables sold for prices of \$200,000 and \$209,000 or for \$148.15 and \$207.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$226,361 or \$188.63 per square foot of living area, including land, which is above the two best comparable sales overall and bracketed by the two best comparables on a per-square-foot basis, and appears justified given the subject's basement foundation, which both of the two best comparables lack. Based on this evidence and after considering adjustments to the best comparables 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:

April 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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APPELLANT

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COUNTY

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