



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

APPELLANT: Brian & Janice Emmons  
DOCKET NO.: 24-02863.001-R-1  
PARCEL NO.: 09-08-22-208-018

The parties of record before the Property Tax Appeal Board are Brian & Janice Emmons, the appellants; and the Fulton County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Fulton** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$9,790  
**IMPR.:** \$50,580  
**TOTAL:** \$60,370

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Fulton 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 1-story dwelling of brick exterior construction with 1,148 square feet of living area. The dwelling was constructed in 1963 and is approximately 61 years old.<sup>1</sup> Features of the home include a basement with finished area, central air conditioning, two fireplaces and an attached 484 square foot garage and an additional detached 832 square foot garage. The property has a 21,750 square foot site and is located in Canton, Canton Township, Fulton County.

The appellants contend assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal. In support of this argument, the appellants submitted information on nine equity comparables located on the same street or same block as the subject. The comparables have sites ranging in size from 10,890 to 15,682 square feet of land area. The

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<sup>1</sup> The Board finds the best description of the subject property was found in its property record card submitted by the board of review.

comparables are improved with dwellings brick or frame exterior construction, eight of which are either a 1-story or 2-story dwelling with one comparable having no dwelling style disclosed in the grid. The dwellings range in size from 1,096 to 2,448 square feet of living area. The appellants' grid lacks information on the age or year built for the comparables. Four comparables have a basement where "?" is present in the line for finished basement area. Three dwellings have a concrete slab foundation and two homes have a crawl space foundation. Each property has central air conditioning. Eight properties have a garage ranging in size from 420 to 720 square feet of building area and one comparable has a "single car" garage. Four comparables have a second garage ranging in size from 160 to 432 square feet of area. Three homes each have one fireplace. The comparables have land assessments ranging from \$5,530 to \$7,940 or from \$0.49 to \$0.54 per square foot of land area. The comparables have improvement assessments ranging from \$23,950 to \$42,690 or from \$9.78 to \$36.22 per square foot of living area. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$54,330 with a land assessment of \$9,790 or \$0.45 per square foot of land area and an improvement assessment of \$44,540 or \$38.80 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,700. The subject has a land assessment of \$11,120 or \$0.51 per square foot of land area and an improvement assessment of \$50,580 or \$44.06 per square foot of living area.

The board of review submitted a brief acknowledging the appellants' appeal is based on assessment equity. The board of review critiqued the appellants' submission contending the appellants presented an incorrect age of the subject property, that comparables have site sizes which are approximately half the size of the subject site and that the dwellings differ from the subject in foundation type and other features.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, wherein the board of review calculated a per square foot of building area sale price based on dwelling size plus garage size. The board of review opined a per square foot building value for the subject of \$88.40 and multiplied it by the dwelling size plus attached and detached garage square footage and arrived at a fair cash value for the subject of \$217,800. The board of review stated that, due to the subject's larger site size and larger detached garage size, "[u]sing a "sale price per square foot building area" is a much better unit of comparison for the Subject property." Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted nine assessment comparables and the board of review submitted four comparable sales for the Board's consideration. The Board finds the board of review's comparable sales are not responsive to the appellants' inequity argument. Furthermore, the Board finds the board of review's sale price per building square foot approach, using dwelling size plus garage square footage to be flawed.

With respect to the equity argument for the subject's land assessment, the Board finds the only evidence in the record to be the nine equity comparables submitted by the appellants. The Board finds these properties have substantially smaller site sizes when compared to the subject's site size. Nevertheless, these comparables have land assessments of \$5,530 to \$7,940 or from \$0.49 to \$0.54 per square foot of land area. The subject property has a land assessment of \$11,120 or \$0.51 per square foot of land area which falls above the range established by these comparables on an overall land assessment basis and within the range on a per square foot basis. However, accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, after considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment, commensurate with the request, is supported.

With respect to the subject's improvement assessment, the Board gives less weight to appellants' comparables #2, #3, #5, #8 and #9 which are less similar to the subject in dwelling size and/or foundation type.

The Board finds the best evidence of improvement assessment equity to be appellants' comparables #1, #4, #6 and #7 which are more similar to the subject in location and dwelling size. However, the ages and finished basement area for these properties is absent from the record, which precludes this Board from making any meaningful analysis. Furthermore, each of these best comparables has either a smaller second garage or no second garage, suggesting an upward adjustment is needed for this feature to make these best comparables more equitable to the subject. The best comparables have improvement assessments ranging from \$33,720 to \$42,690 or from \$25.11 to \$32.50 per square foot of living area. The subject's improvement assessment of \$50,580 or \$44.06 per square foot of living area falls above the range established by the best comparables in this record. On this limited record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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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