



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

APPELLANT: Colin & Elli Hummel
DOCKET NO.: 24-03666.001-R-1
PARCEL NO.: 09-08-28-201-010

The parties of record before the Property Tax Appeal Board are Colin & Elli Hummel, 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: \$6,750
IMPR.: \$51,090
TOTAL: \$57,840

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.

Preliminary Matter

The appellants erred in the Residential Appeal petition when reporting the ‘current’ assessment of the subject property as determined by the board of review (line 2c, 1). As depicted in the final decision issued by the Fulton County Board of Review, the subject property has an improvement assessment of \$51,090 and a total assessment of \$62,330. As a consequence, the subject dwelling has an improvement assessment of \$31.65 per square foot of living area, rather than the higher figure of \$37.55 per square foot, as depicted by the appellants in the Sec. V grid analysis.

Findings of Fact

The subject property consists of a one-story dwelling of frame with brick exterior construction with 1,614 square feet of living area. The dwelling was constructed in 1994 and is approximately 30 years old. Features of the home include a concrete slab foundation, 2 full

bathrooms, central air conditioning, and an attached 576 square foot garage. The property has an 11,383 square foot or .26-acre site¹ and is located in Canton, Canton Township, Fulton County.

The appellants contend assessment inequity concerning both the land and improvement assessments as the bases of the appeal. In support of these arguments, the appellants submitted information on four equity comparables located from 1.9 to 2.6-miles from the subject in Canton.

The parcels range in size from 7,841 to 22,215 square feet of land area with land assessments ranging from \$4,390 to \$8,590 or from \$0.39 to \$0.70 per square foot of land area. Based on this evidence, the appellants requested a reduced land assessment of \$6,750 or \$0.59 per square foot of land area.

The comparables are each improved with one-story dwellings of frame exterior construction. The home range in age from 32 to 69 years old and range in size from 1,316 to 1,788 square feet of living area. Comparable #1 has a full basement and the remaining three homes have either crawl-space or concrete slab foundations. Features include 2 or 3 full bathrooms, central air conditioning, and three homes have garages ranging in size from 456 to 660 square feet of building area. Comparable #2 has a fireplace. The comparables have improvement assessments ranging from \$14,060 to \$50,670 or from \$10.62 to \$32.67 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$45,810 or \$28.38 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 \$62,330. The subject property has a land assessment of \$11,240 or \$0.99 per square foot of land area and an improvement assessment of \$51,090 or \$31.65 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum explaining the error made by the appellants concerning the current assessment of the subject property as previously addressed herein. With the correction, the board of review asserts the subject's improvement assessment is within the range of the comparable dwellings.

In support of its response "to the appellants' claim of over assessment" [*sic*], the board of review submitted information on four comparable sales, where board of review comparable #3 is the same property as the appellants' comparable #3. Given the basis of this appeal, however, the Property Tax Appeal Board finds the submission of market value data is not responsive to the appellants' lack of assessment equity claims as to both the land and improvement assessments of the subject property. Since the board of review also supplied the underlying property record cards for the comparable properties, the Property Tax Appeal Board has ascertained the assessment information for these properties which will be analyzed herein.

The four comparable properties are located from 1.6 to 2.2-miles from the subject in Canton. The parcels range in size from 9,896 to 17,233 square feet of land area. The comparables have

¹ The board of review reported a site size of 11,383 square feet with Exhibit B, an aerial calculation, which was not refuted by the appellants.

land assessments ranging from \$5,530 to \$8,160 or from \$0.34 to \$0.71 per square foot of land area.

The parcels are improved with one-story dwellings of frame and brick, frame and wood, or frame and vinyl siding exterior construction. The homes range in age from 32 to 68 years old and range in size from 1,008 to 1,440 square feet of living area. Two comparables have concrete slab foundations and two comparables have crawl-space foundations. Features include 1 or 2 full bathrooms, central air conditioning, and a garage ranging in size from 456 to 672 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$24,180 to \$44,390 or from \$21.45 to \$32.67 per square foot of living area.

Based on the submitted market value data, the board of review requested confirmation of the subject's land and improvement assessments.

Conclusion of Law

The taxpayers contend assessment inequity as to both the land and improvement assessments as the bases 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 as to the land inequity argument and a reduction in the subject's land assessment is warranted.

As to the land inequity argument, the parties presented a total of seven comparable properties, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #2 as well as board of review comparables #1 and #4, due to substantial differences in lot sizes ranging from 15,336 to 22,215 square feet of land area, when compared to the subject parcel containing 11,383 square feet of land area.

The Board finds the best land equity comparables in the record to be appellants' comparables #1, #3 and #4 along with board of review comparables #2 and #3, which includes the parties' common comparable. These parcels range in size from 7,841 to 11,761 square feet of land area and have land assessments ranging from approximately \$0.51 to \$0.71 per square foot of land area. The subject has a land assessment of \$0.99 per square foot of land area which is above the range of the best land comparables in this record. Based on this record, the Board finds the appellants have demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction commensurate with the appellants' request of \$6,750 or \$0.59 per square foot of land area is warranted.

As to the improvement inequity argument, the parties presented a total of seven comparable properties, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable

#1 as well as board of review comparable #2, due to substantial differences in foundation type and dwelling size, respectively, when compared to the subject dwelling with a concrete slab foundation and containing 1,614 square feet of living area. The Board has also given reduced weight to appellants' comparable #4, which based on its substantially lower improvement assessment appears to be an outlier as compared to all the comparables in the record.

The Board finds the best evidence of assessment improvement equity to be appellants' comparables #2 and #3 along with board of review comparables #1, #3 and #4, which includes the parties' common comparable. Of these four comparable dwellings, only the parties' common comparable is similar to the subject in age with the remaining dwellings being approximately twice as old, suggesting upward adjustments to these homes would be necessary to make them more equivalent to the subject's newer age of 30. The best equity comparables range in size from 1,316 to 1,778 square feet of living area, which brackets the subject's dwelling size but also necessitates adjustments to each home to make them more equivalent to the subject. Three comparables necessitate downward adjustments to account for fireplace features which is not an amenity of the subject dwelling. With the exception of appellants' comparable #2, each of the other best comparables necessitate adjustments for differences in garage size when compared to the subject. These four best comparables have improvement assessments ranging from \$30,890 to \$45,810 or from \$21.45 to \$32.67 per square foot of living area. The subject's improvement assessment of \$51,090 or \$31.65 per square foot of living area falls above the range established by the best comparables in this record in terms of overall improvement assessment and within the range on a per-square-foot of living area basis, which the Board finds to be logical as the subject dwelling is larger than all the best comparables, except appellants' comparable #2, which is more than twice as old as the subject.

Based on this record and after considering appropriate adjustments to the four best comparables in the record for differences when compared to the subject, 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.

In conclusion, the Board finds the subject's land has been inequitably assessed on this record, but the subject's improvement has not been inequitably assessed based on the evidence presented.

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: _____

December 23, 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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