



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

APPELLANT: Mary Grace Feliciano
DOCKET NO.: 23-03738.001-R-1
PARCEL NO.: 15-01-230-005

The parties of record before the Property Tax Appeal Board are Mary Grace Feliciano, the appellant; and the Kane 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 **Kane** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$36,970
IMPR.: \$138,700
TOTAL: \$175,670

Subject only to the State multiplier as applicable.

The parties appeared before the Property Tax Appeal Board on November 18, 2024, for a hearing at the Kane County Government Center in Geneva pursuant to prior written notice dated October 10, 2024. Appearing were the appellant Mary Grace Feliciano and spouse, Samuel Feliciano Jr., and on behalf of the Kane County Board of Review was Michelle Abell, Deputy Supervisor of Assessments for Kane County.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Kane County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 2-story dwelling of brick and cedar exterior construction with 3,652 square feet of living area.¹ The dwelling was constructed in 2001 and is approximately 22 years old. Features of the home include a basement with finished area, central air conditioning,

¹ The Board finds the best description of the subject's dwelling size was found in the sketch of the subject submitted by the appellant which depicted a sketch for first and second floor area that was more detailed than the sketch of the subject contained in its property record card, submitted by the board of review.

one fireplace and an 824 square foot 3-car garage. The property has an approximately 10,890 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted interior photographs for its comparables #2, #3 and #4 and two grid analyses with information on four comparable sales located within one block of the subject property. The comparables have sites that range in size from 10,019 to 11,489 square feet of land area and are improved with 2-story dwellings of brick and cedar exterior construction ranging in size from 2,674 to 3,455 square feet of living area that are either 22 or 23 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one fireplace and a 3-car garage. The properties sold from October 2020 to November 2021 for prices ranging from \$422,000 to \$504,000 or from \$130.81 to \$188.48 per square foot of living area, land included.

Ms. Feliciano testified all the comparable sales selected are located in the subject's subdivision, in Aurora Township, built by the same builder as the subject property. Ms. Feliciano testified the subject property has original fixtures, including kitchen, bathroom, flooring and mechanicals. She testified that the only updating was to finish part of the basement with a recreation room and bathroom which was completed in 2009. Ms. Feliciano contended appellant comparable #3 is most like the subject in condition, and asserted her comparables #1, #2 and #4 each had updates to kitchen features, bathroom features and/or some superior basement elements relative to the subject property.

The appellant also submitted photographic evidence depicting wood rot and condensation between the glass panes for several windows at the subject property. Ms. Feliciano testified majority of the subject's windows need to be replaced or repaired contending the subject's window condition appeared to be related to either the builder and/or window products used during construction because other homes in the subject's subdivision suffer from this same window deficiency. In written comments, the appellant indicated the cost-to-cure for the windows to be from \$35,000 to \$45,000.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$175,670 which reflects a market value of \$527,063 or \$144.32 per square foot of living area, land included, 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 \$197,486. The subject's assessment reflects a market value of \$592,517 or \$162.24 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted the Multiple Listing Service (MLS) sheets, photographs, property information sheets, and a grid analysis with

² 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 drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

information on six comparable sales located from 0.60 to 0.29 of a mile from the subject property. Board of review comparable #1 is the same property as appellant's comparable #3. The comparables have sites ranging in size from 9,583 to 11,761 square feet of land area and are improved with 2-story dwellings of brick and cedar exterior construction ranging in size from 3,119 to 3,757 square feet of living area. The homes were built in 1999 or 2000. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning, one or two fireplaces and a 3-car garage. The MLS sheet for comparable #2 includes comments stating the seller will give \$4,000 in concessions in lieu of window glass replacement; for comparables #3 and #6 the MLS sheets report all windows to have been replaced and for comparable #5 its MLS depicts "newer windows on the back side of the home." The properties sold from August 2021 to November 2022 for prices ranging from \$500,000 to \$630,000 or from \$149.79 to \$198.14 per square foot of living area, land included.

Ms. Abell asserted market values in the subject's zip code have increased approximately 30% from January 2021 to January 2023 and commented that five of the board of review's comparables are in the same school district as the subject property. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The appellant critiqued the board of review comparables contending comparable #2 has an updated kitchen and that \$15,000 in seller concessions was reported in its MLS sheet; comparable #3 has an updated kitchen, updated bathroom and superior basement amenities; comparable #4 has an updated kitchen and superior basement features; and comparable #6 has an updated kitchen, all new windows and superior basement features. As to board of review comparable #1, the appellant reiterated this property was most similar in condition to the subject and sold in 2022 for almost \$100,000 less than the subject's market value based on assessment. With respect to board of review comparable #5, the appellant contended this property was not a good comparable due to its location in Naperville Township and outside of the subject's school district.

Ms. Abell agreed that board of review comparable #5 should be given least weight due to is less similar location to the subject.

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

As an initial matter, the Board finds the appellant demonstrated with photographic evidence that the subject property suffers from deficient windows, which was not refuted by the board of review. Furthermore, information contained in the MLS sheets for board of review comparables #2, #3, #5 and #6 each address either window replacement or concessions in lieu of replacement which provides additional support for the appellant's claim that window deficiencies are prominent in the subject's subdivision.

The record contains nine comparable properties with ten sales for the Board's consideration, as a common property sold in both 2021 and 2022. The Board gives less weight to each of the appellant's comparables along with board of review comparables #4, #5 and #6 which are less similar to the subject in location, dwelling size and/or sold less proximate in time to the January 1, 2023 assessment date at issue than other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3 which sold proximate to the January 1, 2023 assessment date and are similar to the subject in location, age, design, dwelling size and some features. However, two of these properties lack finished basement area suggesting an upward adjustment is needed for this difference when compared to the subject. Additionally, two of these properties have superior interior updating when compared to the subject which suggests downward adjustments are needed to make these properties more equivalent to the subject property. Furthermore, one comparable has replacement windows and one property received concessions in lieu of replacing windows, also suggesting downward adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from March to November 2022 for prices ranging from \$500,000 to \$618,000 or from \$149.79 to \$198.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$592,517 or \$162.24 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, such as updates, finished basement and window condition, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment, commensurate with the request, is warranted.

As a final point, board of review comparable #1 is the most similar comparable in terms of interior updating when compared to the subject. This property has an unfinished basement, in contrast to the subject, and sold in October 2022 for a price of \$500,000 or \$149.79 per square foot of living area, land included. The appellant's requested total assessment reflects a market value of \$527,063 or \$144.32 per square foot which appears supported by the sale price of board of review comparable #1.

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 17, 2024



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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