



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

APPELLANT: Churchview Supportive Living  
DOCKET NO.: 09-30539.001-C-1 through 09-30539.009-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Churchview Supportive Living, the appellant(s), by attorney Edward M. Burke, of Klafter & Burke in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-30539.001-C-1	19-13-427-030-0000	6,818	118,923	\$125,741
09-30539.002-C-1	19-13-427-031-0000	2,578	103,387	\$105,965
09-30539.003-C-1	19-13-427-032-0000	2,578	62,108	\$64,686
09-30539.004-C-1	19-13-427-033-0000	2,578	72,491	\$75,069
09-30539.005-C-1	19-13-427-034-0000	2,577	87,971	\$90,548
09-30539.006-C-1	19-13-427-035-0000	2,578	57,012	\$59,590
09-30539.007-C-1	19-13-427-036-0000	2,578	801	\$3,379
09-30539.008-C-1	19-13-427-037-0000	2,578	658	\$3,236
09-30539.009-C-1	19-13-427-040-0000	5,920	1,850	\$7,770

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the

assessment for the 2009 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 and part six-story supportive living facility with 62,820 square feet of building area and 86 rooms. It was constructed in 2003. The property has a 37,317 square foot site and is located in Lake Township, Cook County. The subject is classified as a class 9-97 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal. The appraisal utilized the cost, income, and sales approaches to value.

Under the sales approach to value, the appraiser listed five sale comparables of health care and skilled nursing care facilities. The comparables range in size from 25,646 to 112,340 square feet of building area. They have unadjusted sale prices that range from \$1,080,000 to \$10,750,000, or from \$40.34 to \$83.92 per square foot of building area, including land.

Under the cost approach to value, the appraiser estimated the subject's fair market value was \$4,140,000.

Under the income approach to value, the appraiser considered the income and expense information for the subject and the five comparable sales listed in the appraisal to opine a market value of \$4,480,000. In reconciling the three approaches to value, the appraiser gave equal weight to the income and sales approaches to value to estimate the subject property had a market value of \$4,430,000 as of January 1, 2009.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$535,984. The subject's assessment reflects a market value of \$5,359,840 or \$85.32 per square foot of living area, including land, when applying the 2009 level of assessment for class 9 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales of

health care and skilled nursing skilled care nursing facilities located within five miles of the subject property. The comparables ranged in size from 42,000 to 83,330 square feet and had sale prices that ranged from \$1,850,000 to \$20,992,000, or from \$44.05 to \$275.24 per square foot of building area. The Board notes that board of review's comparable #2 and appellant's comparable #2, found in the appellant's appraisal, are the same property.

At hearing, the appellant's attorney stated the previously submitted appraisal supports a reduction to approximately \$65.00 per square foot of building area. The board of review's representative objected to the appraisal and stated that she was not objecting to the appraisal "in its entirety", but stated she was objecting because the appraiser was not present to answer questions. The appellant's attorney stated that the appraisal stands on its own. The hearing officer sustained the board of review's objection on hearsay grounds. The board of review's representative stood on the previously submitted evidence.

#### 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). In addition, Section 10-260 of the Property Tax Code states as follows:

In determining the fair cash value of property receiving benefits from the Low-Income Housing Tax Credit authorized by Section 42 of the Internal Revenue Code, 26 U.S.C. 42, emphasis shall be given to the income approach, except in those circumstances where another method is clearly more appropriate.

35 ILCS 200/10-260.

Section 10-260 requires the appraiser to give the most emphasis to the income approach. The Board does not find that another method is clearly more appropriate. The Board gives no weight to the appraiser's opinion of value based on the income approach as he was not present at hearing to testify regarding: the stabilized income, the stabilized expenses, selection of the

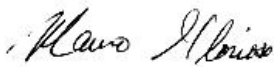
capitalization rate, or other methodologies used in the appraisal. In addition, pursuant to Section 10-260, the Board is unable to utilize the cost or sales approaches to value to determine the subject's fair market value, as the statute requires that the most emphasis must be given to the income approach to value. Based on the evidence in the record, the Board finds the appellant has not met the burden of proving the subject's market value by a preponderance of the evidence. Accordingly, 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.

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Chairman



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Member



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Member

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Member



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Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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 24, 2015



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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 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 the subsequent year 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.

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.