



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

APPELLANT: Accolade Healthcare of Paxton  
DOCKET NO.: 18-05287.001-C-2  
PARCEL NO.: 11-14-05-300-007

The parties of record before the Property Tax Appeal Board are Accolade Healthcare of Paxton, the appellant, by attorney Alan D. Skidelsky, of Skidelsky & Associates, P.C. in Chicago, and the Ford County Board of Review by attorney Christopher E. Sherer of Giffin, Winning, Cohen & Bodewes, P.C. in Springfield.

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 **Ford** County Board of Review is warranted. The correct assessed valuation of the property is:

<b>LAND:</b>	\$7,430
<b>IMPR.:</b>	\$82,570
<b>TOTAL:</b>	\$90,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Ford County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 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 is improved with two currently vacant buildings that were used most recently as a skilled nursing facility. Building #1 was built in 1976 containing 31,178 square feet of building area and in 2011 a 6,395 square foot addition was constructed. Building #1 is constructed of part masonry and part brick exterior construction with a concrete slab foundation, central air conditioning, full sprinkled and a total of 37,573 square feet of building area. Building #2 is a one-story dwelling of frame exterior construction that was built in 1950 that was most recently used for storage. The residence contains a total of 1,152 square feet of living area with a concrete slab foundation and central air conditioning. The property has a 7.28-acre site with approximately 1.28-acres of parking areas for a total of 76 vehicles and is located in Paxton, Patton Township, Ford County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by Joseph M. Webster, a Certified General Real Estate Appraiser with a MAI designation, estimating the subject property had a market value of \$270,000 as of January 1, 2018. Webster utilized the sales comparison approach to value to arrive at the opinion.

As part of the appellant's submission was a copy of the Final Decision of the Ford County Board of Review setting forth a total assessment of \$270,000. The subject's assessment reflects a market value of \$816,450, including land, using the three year median level of assessment for Ford County of 33.07% as determined by the Illinois Department of Revenue.

Based on this market value evidence, the appellant requested a reduced total assessment of \$90,000 to approximately reflect the appraised value conclusion.

From an examination of the record, the Property Tax Appeal Board finds that the board of review was notified of this appeal by a letter dated October 3, 2019 which enclosed a copy of the appellant's appeal submission and established January 1, 2020 as the due date for the board of review's response. The board of review did not seek an extension of that 90 day time period to file its responsive evidence. (86 Ill.Admin.Code §1910.40(a)). By letter dated March 5, 2020, the Property Tax Appeal Board found the Ford County Board of Review to be in default in this proceeding. (86 Ill.Admin.Code §1910.69(a)).

On March 5, 2020, counsel filed an Entry of Appearance on behalf of the Board of Review along with a copy of the Certificate wherein the board of review reported having notified all affected taxing districts of the pendency of this proceeding on March 4, 2020. In addition, counsel for the board of review filed a Motion for Judgment on the Pleadings, Stipulation and Motion for Decision Without Hearing. Within the pleading, the board of review stipulated based upon the appellant's appraisal evidence that the correct assessed valuation of the subject property for tax year 2018 is \$90,000.

Also submitted with the board of review's motion was a copy of the "Board of Review – Notes on Appeal" dated March 4, 2020 proposing to stipulate to a total assessment of \$90,000 along with a copy of the subject's property record card. Based on the rules, the Property Tax Appeal Board finds that the board of review did not timely file these documents. The sanction for failing to timely respond to the appeal is to default 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted the only evidence of market value in the record. The appellant submitted an appraisal estimating the subject property had a market value of \$270,000

as of January 1, 2018. The board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. At the time of the issuance of a default determination by the Property Tax Appeal Board, the appellant through newly retained counsel submitted documentation conceding to the validity of the appellant's claim and agreeing to the assessment reduction proposed by the appellant.

The Board has examined the information submitted by the appellant and finds on this limited record that the subject property had a market value of \$270,000 as of January 1, 2020. Therefore, based on the only market value evidence in the record, the Board finds that a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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 15, 2020



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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