



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

APPELLANT: Shawnee Senior Living LLC (SC Herrin Property LLC)
DOCKET NO.: 20-08662.001-C-3 through 20-08662.016-C-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Shawnee Senior Living LLC (SC Herrin Property LLC), the appellant, by attorney Alan D. Skidelsky, of Skidelsky & Associates, P.C. in Chicago; and the Williamson 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 **Williamson** County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-08662.001-C-3	02-18-410-001	2,613	0	\$2,613
20-08662.002-C-3	02-18-410-002	2,963	0	\$2,963
20-08662.003-C-3	02-18-453-001	1,400	200	\$1,600
20-08662.004-C-3	02-18-453-002	3,608	0	\$3,608
20-08662.005-C-3	02-18-453-003	3,321	2,000	\$5,321
20-08662.006-C-3	02-18-453-004	1,704	0	\$1,704
20-08662.007-C-3	02-18-454-001	5,870	631,202	\$637,072
20-08662.008-C-3	02-18-454-002	609	0	\$609
20-08662.009-C-3	02-18-454-003	609	0	\$609
20-08662.010-C-3	02-18-454-004	3,994	0	\$3,994
20-08662.011-C-3	02-18-455-001	2,822	0	\$2,822
20-08662.012-C-3	02-18-455-002	1,177	0	\$1,177
20-08662.013-C-3	02-18-455-003	1,177	0	\$1,177
20-08662.014-C-3	02-18-455-004	1,177	0	\$1,177
20-08662.015-C-3	02-18-455-005	1,177	0	\$1,177
20-08662.016-C-3	02-18-455-007	5,870	9,772	\$15,642

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Williamson County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 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 skilled nursing facility building of brick exterior construction with 45,600 square feet of gross building area. The building was constructed in 1971. The subject property has a concrete slab foundation and 159 licensed beds. The property has a combined 331,927 square foot, or 7.62 acre, site which includes 61,927 square feet, or 1.42 acres of excess land, and is located in Herrin, Herrin Township, Williamson County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$2,050,000 as of January 1, 2020. The appraisal was prepared by John W. VanSanten, MAI, a certified general real estate appraiser, Lauren M. Trilling, a certified general real estate appraiser, and Adam D. Cline, a certified general real estate appraiser, for ad valorem tax purposes.

The appraisers disclosed a sale of the subject property in September 2019 as part of a multi-property sale that included personal property. The appraisers stated that “[i]n the case of portfolio sales, sale prices are generally allocated and not indicative of market value.”

The appraisers developed all three approaches to value, placing the most weight on the income capitalization approach, with secondary weight given to the sales comparison approach. The appraisers opined a market value for the subject of \$2,050,000 as of January 1, 2020.

The appellant submitted a brief explaining the subject property was purchased on September 30, 2019, together with three other nursing home properties, for a total purchase price of \$20,000,000. The appellant presented copies of a settlement statement and Real Estate Transfer Declarations for each of the four properties. The Real Estate Transfer Declaration for the subject indicates that \$5,000,000 was allocated to the purchase of the subject property (of which \$460,894 was allocated to personal property and \$4,539,106 was allocated to real property).

The appellant also submitted copies of the decisions of the board of review disclosing the subject property had a total combined assessment of \$1,503,560 reflecting a market value of \$4,654,985, when using the 2020 three-year average median level of assessment for Williamson County of 32.30% as determined by the Illinois Department of Revenue.

Based on this evidence the appellant requested a reduction in the subject’s assessment to \$683,265, which would reflect the appraised value conclusion of \$2,050,000, when applying the statutory level of assessment of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on July 28, 2022.

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 record contains an appraisal submitted by the appellant and evidence of a September 2019 sale of the subject property. The Board finds the best evidence of market value to be the appellant's appraisal. The Board gave less weight to the September 2019 sale as this sale was a multi-property sale that included personal property, and the appellant did not present any evidence to explain or substantiate the allocation of real and personal property to each property. The subject's assessment reflects a market value of \$4,654,985, which is above the appraised value conclusion. The board of review did not submit any evidence in support of its assessment of the subject as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill. Admin. Code §1910.40(a) & §1910.69(a).

Since market value has been established the 2020 three year average median level of assessments for Williamson County of 32.30% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)). The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property 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: June 27, 2023



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

State of Illinois
Property Tax Appeal Board
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Springfield, IL 62706-4001

APPELLANT

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COUNTY

Williamson County Board of Review
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