FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Countryside Nursing & Rehab
DOCKET NO.: 21-23820.001-C-3
PARCEL NO.: 29-13-100-001-0000

The parties of record before the Property Tax Appeal Board are Countryside Nursing & Rehab, the appellant(s), by attorney Alan D. Skidelsky, of Skidelsky & Associates, P.C. in Chicago; the Cook County Board of Review; the Thornton Twp. H.S.D. #205, intervenor, by attorney Ares G. Dalianis of Franczek P.C. in Chicago, Dolton S.D. #149, intervenor, by attorney Elizabeth Shine of Odelson, Murphey, Frazier & McGrath, Ltd. in Evergreen Park.

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

LAND:	$420,266
IMPR.:	$579,734
TOTAL:	$1,000,000

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 2021 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 280,177 square foot site improved with a one-story, 197-bed skilled nursing facility. It is finished with patient rooms, office space, a dining room, a kitchen, therapy rooms, laundry, and storage rooms. The building is constructed of steel and masonry with aluminum siding and contains 41,456 square feet of gross building area. The property was constructed in 1973 and is located in Dolton, Thornton Township, Cook County. The property is a Class 5-97 property under the Cook County Real Property Assessment Classification Ordinance.

Written Evidence Submitted

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by John W. VanSanten, Illinois General Certified Appraiser, MAI, AI-GRS and Lauren M. Trilling, Illinois General Certified Appraiser and candidate of the Appraisal Institute. The appraisal utilized the cost, income capitalization, and sales comparison approaches of valuation. In preparation of the appraisal report, the property was inspected in September 2022. The appraisal concluded that the highest and best use of the subject site as if vacant would be to develop for residential use. It concluded that the highest and best use as improved was continued use as a skilled nursing home.

Under the cost approach to value, the appraisal first considered four property sales to determine an opinion of the subject's primary site land value. The appraiser opined that the subject's primary site land had a value of $2,310,000 or $8.25 per square foot of land. VanSanten estimated the replacement cost of the nursing home improvement at $9,065,621 by using the Marshall & Swift commercial estimator. VanSanten considered the subject's physical deterioration, functional obsolescence and external obsolescence to determine the subject's accrued depreciation of 82.5 % to arrive at a depreciated value of $1,586,484. After adding the estimated land value and depreciated site improvements value, VanSanten opined that the total cost approach value of the subject was $4,000,000.

In developing the income capitalization approach, VanSanten first analyzed the subject's operating history, various sources of income and operating expenses. Income for a nursing home is derived from several sources. The typical sources of income include Medicaid, Medicare, Veteran's Assistance, Hospice, and private pay, which may include private insurance. The appraiser estimated the total revenue for the subject property at $13,607,302. The appraiser estimated the total operating expenses to be $10,274,110. After subtracting the total operating expenses from the total revenue, the appraiser applied a direct capitalization rate of 14.48% to arrive at a market value for all assets of business in the amount of $22,000,000. VanSanten then subtracted the cost approach market value of $4,000,000 from the total business value to determine the total intangible asset value or business enterprise value. VanSanten concluded that the business enterprise value of the subject property was $18,000,000 using the income capitalization approach. The appraiser then subtracted the business enterprise value from the total market value to conclude that the total real estate value of the property was $4,000,000.

To develop the sales comparison approach, VanSanten relied on the total price per bed as the basic unit of comparison. In addition to the real estate, the sales prices of comparable properties included personal property and intangible business value. VanSanten selected four skilled nursing home sales in his analysis. These comparable properties sold from October 2016 through June 2019 for prices ranging from $44,479 to $75,000 per bed including land. VanSanten applied adjustments to each of the comparables based on factors, including market conditions and economic factors. He opined that the subject had a market value of $113,000 per bed including land to arrive at a gross value of $22,260,000. VanSanten then subtracted the business enterprise value $18,500,000 from this gross value to arrive at $3,700,000 for the market value of the real estate.

In reconciling the approaches, VanSanten opined the cost approach should be given the most weight in determining fee simple market value of a special purpose property like the subject property. VanSanten gave moderate weight to the income capitalization approach and opined that this approach was most useful in determining the intangible asset value of the property which should be subtracted from the market value of the total assets of the business. Lastly, VanSanten placed only secondary emphasis on the sales comparison approach to value because of the numerous adjustments that were necessary to account for characteristics of the subject property. He indicated that because of the difficulty in accurately quantifying the necessary adjustments surrounding the sale of nursing homes, it makes the application of adjustments highly speculative and unreliable. Accordingly, VanSanten concluded that the market value of the subject property as of January 1, 2021, was $4,000,000.

Application of the 2021 Cook County Real Property Assessment Classification Ordinance of 25% to the appraisal valuation results in an assessment of $1,000,000. In its appeal, the appellant requested a total assessment reduction to $600,000.

Thornton Township High School District #205 (hereinafter, "Thornton Intervenor") intervened on December 20, 2022, by and through attorney Ares Dalianis. In support of its contention to affirm the assessment, Thornton Intervenor submitted a brief and five suggested sales comparables to the subject property. The sales occurred between August 2018 and December 2021 and the properties ranged in size from 41,045 to 84,600 square feet. These comparables had sales prices that ranged from $6,000,000 to $23,000,000 or $128.73 to $271.87 per square foot of building area.

Dolton School District #149 (hereinafter, Dolton Intervenor") intervened on January 26, 2023, through Del Galdo Law Group, LLC. On July 13, 2023, Dolton Intervenor adopted as its own all evidence submitted by Thornton Intervenor. Attorney Elizabeth Shine of Odelson, Murphey, Frazier, & McGrath was allowed to substitute as attorney for Dolton Intervenor.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $1,362,864. The subject's assessment reflects a market value of $5,451,456 when applying the 2021 level of assessment of 25.00% for Class 5 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted three sales suggested as comparable to the subject. The sales occurred between September 2020 to December 2021, and the properties ranged in size from 3,654 to 62,380 square feet. These comparables had sales prices that ranged from $306,000 to $13,633,500 or from $83.74 to $245.07 per square foot of building area.

In written rebuttal, the appellant argued that Thornton Intervenor comparable sales #1 through #3 and #5 were not advertised for sale and Thornton Intervenor comparable sale #4 was part of a sale-leaseback arrangement. Appellant further argued that board of review comparables #1 and #3 were not advertised for sale. Appellant submitted copies of Illinois Real Estate Transfer Declaration forms from the sales to support its contention that the sales comparables were not all advertised for sale.

A consolidated hearing was held in Docket Nos. 20-33896.001-C-3, 21-23820.001-C-3 and 22-26760.001-C-1 although separate decisions will be issued. (86 Ill.Admin.Code §1910.78)

Administrative Hearing

This matter proceeded to hearing on May 6, 2026, conducted remotely via the Webex platform pursuant to Section 1910.67 of the Administrative Code. The appellant appeared by attorney Alan Skidelsky. Thornton Intervenor was represented by attorney Are Dalianis. Dolton Intervenor was represented by attorneys Jayman Avery and Elizabeth Shine. The Cook County Board of Review appeared by Assistant State's Attorney Oscar Garcia. The appellant was the only party that called a witness.

In his opening statement, Mr. Skidelsky stated he submitted an appraisal for 2020 that opined a fair market value of $3,300,000. He argued that a nursing home is a special-use property for which the cost approach is the favored approach. He represented that the subject property is an old building that suffers from functional obsolescence, and it must rely mostly on Medicaid residents as a source of income. Mr. Skidelsky argued that the comparables filed by the board of review lacked detail, that three of them were not nursing homes but rather assisted living facilities and the fourth comparable was part of a portfolio sale. He relied on the PTAB case of Colonial Hall, 08-02274, and 09-01187 to argue that a sale that was not exposed to the market is not indicative of market value.

On behalf of Dolton Intervenor, Mr. Avery stated that the appellant's appraisal contained defects reducing its reliability. Mr. Dalianis waived opening on behalf of Thornton Intervenor.

On behalf of the board of review, Mr. Garcia stated in his opening statement that this is a de novo proceeding, and that the appellant has the burden of going forward with competent evidence and proving overvaluation by preponderance of the evidence. He argued the appellant's appraisal was not reliable because it placed primary emphasis on the cost approach based on the subject being a special-use property even though there is an active market for skilled nursing facilities. He claimed that the appraisal did not independently develop the income and sales comparison approaches but rather these approaches relied on deductions based on the cost approach to each arrive at the same valuation conclusion.

Direct Examination of Trilling

The appellant called Lauren Trilling as a witness. Trilling testified that she is a certified general real estate appraiser employed by Stout, she holds the MAI designation conferred in 2022, she concentrates her work in healthcare properties and has authored several hundred nursing home appraisals and has previously been qualified as an expert. She was then accepted as an expert in the field of appraising real estate and appraising nursing homes over the objection of Dolton Intervenor.

The appellant's January 1, 2021, Stout appraisal was marked as Appellant's Exhibit No. 1 and admitted into evidence. Trilling testified that the value of a nursing home consists of the going concern, comprising of the real estate, the personal property, and the business or intangible value, and that the appraisal sought to isolate the fee simple value of the real estate alone. She described intangible value as including items such as the certificate of need, management expertise, assembled workforce, accounts receivable, cash equivalents, patient lists, agreements with local hospitals and other intangible assets. Trilling testified that she determined intangible value by calculating the value of the entire going concern or MVTAB, and then through the income approach deduct any return from personal property to arrive at the income attributable to the business and real estate. She testified that she then capitalizes that income and then deducts the value of the real estate to arrive at intangible value and that this was an approved appraisal technique in her field known as the residual technique.

Trilling testified that the subject property was built in 1973 and was approximately forty-seven years old. She described the property as a one-story building containing 41,456 square feet and 197 beds with a masonry construction with some aluminum siding. Trilling testified that the highest and best use of the property as improved was to continue as a skilled nursing facility. Trilling testified that her value conclusion for January 1, 2021, was $4,000,000. She testified that all three approaches to value were developed, and that the strongest weight was placed on the cost approach because the subject is a special-use property whose value can be derived without the additional adjustments required to remove personal property and intangible value from the income and sales comparison approaches. Trilling described the subject property as a special-use property because it cannot be converted easily to another profitable use and that there is a limited pool of buyers out there for these types of properties.

Trilling testified that she determined the land value of the property through using a sales comparison approach, the replacement cost was developed by using the Marshall Valuation Service calculator method and that depreciation was determined using the Age Life Method. Trilling defined functional obsolescence as a form of depreciation because of inefficiencies in the design or layout of a facility and that the subject property suffers from functional obsolescence. She testified the functional obsolescence was attributable to a unit mix in which more than half of the rooms are three and four-bed wards with shared bathing facilities, in contrast to the private and semi-private configurations of more modern facilities. She accounted for the functional obsolescence in determining the effective age of the property. Trilling testified that the value of the property as of January 1, 2021, using the cost approach was $4,000,000.

With respect to the income capitalization approach, Trilling testified that she projected stabilized net income and made deductions for the return on personal property to arrive at income attributable to the business and real estate. She testified that that the subject property relied heavily on a Medicaid payor mix and this impacted the value of a nursing home. Trilling testified she used historical data to calculate an average daily rate per patient and used this amount to determine total service revenue. She testified to the types of deductions that were made for operating expenses such as dietary, laundry, and management expenses. She applied an overall capitalization rate relying on investor surveys and concluded a value of $4 million using the income capitalization approach.

Trilling testified to how the sales comparison approach was used in her appraisal. She testified that she analyzed sales of skilled nursing facilities on a price-per-bed basis as going concerns and then deducted personal property and intangible value to reach a real estate value, and that this approach was given the least weight and used principally as a test of reasonableness of the cost approach. She testified that the sales comparison approach yielded a value of $3,700,000 as of January 1, 2021.

Cross Examination of Trilling

Upon cross-examination from Mr. Avery, Trilling testified that she did not personally inspect the property and relied on the inspection performed by John VanSanten. She acknowledged that she did not hold the MAI designation in 2021. Trilling testified that the certificate of need is not transferable in Illinois and that the appraisal did not separately value it. She testified that the land value conclusion for 2021 was $2,310,000 and that the two percent annual market conditions adjustment applied to the land comparables was drawn from a broader set of CoStar data rather than from the individual comparables. She acknowledged that the appraisal was completed under an extraordinary assumption that the subject's condition on the valuation date matched its condition on the inspection date.

Trilling further acknowledged on cross-examination that functional obsolescence was not quantified as a separate, identifiable figure and was entered as zero on the explicit functional obsolescence line of the cost approach. She testified that subject operating history showed net operating income increasing from under $2,000,000 in 2018 to $3,402,313 in 2021 and total revenue of $13,739,384 for 2021 but explained that high operating expense ratios characteristic of skilled nursing facilities can substantially reduce net operating income. She testified that the market value of the total assets of the business was approximately $22,000,000 as of January 1, 2021. Trilling acknowledged that the income approach did not capitalize a value based on net operating income attributable solely to the real estate, but rather it was used to value the total assets of the business. She stated that the real estate value percentage was derived from subtracting the cost approach conclusion and that this was an accepted practice in appraising senior housing facilities. She explained the reason for this is because it is difficult to isolate the income that is attributable to only the real estate. Trilling testified that the sales approach was used more as a test of reasonableness for the other approaches. Mr. Avery had no further cross-examination of the witness.

Mr. Dalianis had no questions for the witness.

On cross-examination, ASA Garcia questioned Trilling regarding discrepancies in the inspection dates noted in her January 1, 2020, appraisal. Trilling acknowledged the appraisal referenced inconsistent inspection dates of December 18, 2020, and December 24, 2020.

Trilling was questioned about the amount of weight that was given to the cost approach in the appraisal. She testified that the strongest weight of value was based on the cost approach due to the property being a special use property. Trilling acknowledged that skilled nursing facilities are sold and traded in the market even though they are unique. She testified that her own sales approach was based on six sales comparables for skilled nursing facilities and this supported that there was a limited market for nursing homes. She testified that each of the approaches to valuation were intertwined, but the primary approach was the cost approach. Trilling testified that her determination of operating income including income from personal property and intangibles and that it would be difficult to determine operating income solely attributable to the real estate. Trilling testified that the total intangible assets were calculated by subtracting the cost approach value from the total business value. Trilling acknowledged that her sales approach required numerous adjustments but that her appraisal indicates it is virtually impossible to quantify the appropriate adjustments with any degree of accuracy and any attempt to manipulate the adjustments is highly speculative and unreliable. She indicated that the sales approach received the least weight in her reconciliation of value.

On examination by the administrative law judge, Trilling confirmed that the subject's economic life was 40 years, its effective age was 34 and that functional obsolescence to determine intangible value rather than to derive an independent real estate valuation. She testified that nursing homes are commonly not marketed or advertised when sold was considered in determining the effective age. She testified that the depreciation was 85% for 2020. Trilling confirmed that as applied in the appraisal the income capitalization approach was used primarily to determine intangible value rather than to derive an independent real estate valuation. She testified that nursing homes are commonly not marketed or advertised when sold.

Redirect Examination of Trilling

On redirect, Trilling testified that it is common practice for a member of the appraisal team to perform the inspection, that the 85 percent depreciation figure already incorporated functional obsolescence such that a further deduction would be double counting, and that the property tax expense was accounted for through the tax-loaded capitalization rate. The witness was excused, and the appellant rested its case.

The board of review presented no witnesses in its case in chief but rested on the comparable sales comps that were previously submitted.

Closing Arguments

In closing, the appellant argued that the cost approach was entitled to the greatest weight because the subject is a special-use property, that the comparables filed by the board of review were flawed because the underlying sales were not openly marketed or were portfolio or sale-leaseback transactions, and that Trilling's appraisal was the only credible evidence of value in the record.

On behalf of Dolton Intervenor, Ms. Shine argued that the record did not support the claimed functional obsolescence, noticing that the condition, quality, and construction of the property were described as average; that the subject's income had increased substantially since 2018; and that the subject's occupancy and Medicaid reliance compared unfavorably with the income approach's comparable properties. Ms. Shine argued that an independent income capitalization approach was not employed and the sales approach, while not given much weight, failed to contain details on the sales. Ms. Shine contended these reasons reduced the credibility of the appellant's appraisal.

On behalf of Thornton Intervenor, Mr. Dalianis argued that the district's five comparable skilled nursing facility sales were a permissible form of evidence, that they sold above the County's value of approximately $131 per square foot, and that the assessment should not be changed.

The board of review argued that the appellant had not proven overvaluation by a preponderance of the evidence, contending that the appraisal was fundamentally driven by the cost approach and that the income and sales comparison approaches were not independently developed but depended on deductions derived from the cost approach. The board of review relied upon the Northwoods case, PTAB 05-00974 and US HealthVest LLC, PTAB 20-40096 to assert that

PTAB has found the Stout methodology that gave primary weight to the cost approach and determination of business and intangible value were not supported by credible testimony, or accepted appraisal theory. The board of review argued that the appraiser failed to develop a net operating income solely attributable to the real estate or derive a capitalization rate applicable to the real estate. Moreover, the board of review argued the appraiser's reliance on the cost approach because the subject property is a special-use property is misplaced because nursing homes are in fact bought and sold in the open market with regularity. Based on these reasons, the board of review requested that the assessment be affirmed.

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. *Winnebago County Board of Review v. Property Tax Appeal Board,* 313 Ill.App.3d 179, 183 (2nd Dist. 2000); 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.

There are three basic methods of evaluating the fair market value of real property: the sales comparison approach, the income approach, and the cost approach. *Chrysler Corp. v. Property Tax Appeal Board,* 69 Ill.App.3d 207, 211 (2nd Dist. 1979). Generally, none of these methods provides conclusive evidence of value, but rather they are only factors to be considered. *Residential Real Estate Co. v. Property Tax Appeal Board*, 188 Ill.App.3d 232, 243 (5th Dist. 1989). The use of more than one method in a single appraisal serves as a check on the value reached by the other methods. *Cook County Board of Review v. Property Tax Appeal Board*, 384 Ill.App.3d 472, 480 (5th Dist. 2008).

In the instant case, the Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser, Trilling, testified that she developed the three standard approaches to valuation, giving most weight to the cost approach. The appraiser gave several reasons for the enhanced weight attributed to the cost approach. First, it characterized the subject property as a special-use property because it cannot be converted easily to another profitable use and that there is a limited pool of buyers out there for these types of properties. The Board is mindful that Illinois Courts have defined special use property as property that is so unique that it is unsalable and has no existing market. *Cook County Board of Review v. Illinois Property Tax Appeal Board*, 384 Ill.App.3d 472, 483 (1st Dist. 2008), commonly known as the *Omni* case. Accordingly, the Board finds that the property does not meet the criteria for a special use property to justify sole reliance on the cost approach. However, when the three approaches are developed, it is sufficient to place higher emphasis on the cost approach only where the appraiser can support that conclusion through evidence and market data. *See Bd. of Educ. v. Property Tax Appeal Board*, 2012 IL App (1st) 11046, commonly known as the *Ridgeland* case and *Bd. of Educ. v. Property Tax Appeal Board*, 2011, IL App (2nd) 100068, commonly known as the *Onyx* case.

Here, the appraiser developed all three approaches to market value but placed the most weight on the cost approach because she testified it was best suited for isolating the market value of the real estate apart from the return of and on personal property and business enterprise value. Trilling explained the income approach was used to determine the market value of the total assets of the business (known as MVTAB). The appraiser then explained that the cost approach conclusion was subtracted out of the MVTAB to determine the business enterprise value of the nursing home. She testified that this was an acceptable method of calculating business enterprise value in senior housing facilities. Trilling explained that this method is used to isolate the business expense because of the difficulty in capitalizing the income value attributable solely to the real estate.

The appraiser further explained that the sales approach was given the least weight in this opinion of value because of the difficulty in accurately quantifying the necessary adjustments surrounding the sale of nursing homes. The appraiser concluded that any attempt to manipulate the adjustments is highly speculative and unreliable. Trilling testified, the sales approach was used more as a test on the reasonableness of the other approaches. The VanSanten appraisal and Trilling's testimony were the only expert opinions introduced into evidence in this record. The Board finds there was no evidence introduced by the board of review or the intervenors to contradict the appraiser's explanation for its reliance on the cost approach. The record reflects that these practices are approved methods in the appraisal field for determining market value of nursing homes. No substantive evidence was introduced to refute this. Reliance on the sales approach is not mandated where it would result in an unreliable estimate of fair market value. *Onyx*, 2011 IL App (2d) at ¶ 48. On this record, the Board finds the appellant's appraiser's explanation for its primary emphasis given to the cost approach to be sufficient under the *Onyx* and *Ridgeland* cases. The Board finds Trilling's testimony and conclusion of value to be credible.

The Board gives no weight to the suggested comparable sales submitted by the board of review and intervenors as they were unadjusted, and they were either not advertised or part of a lease back sale.

After considering all documentary evidence, testimony at hearing, and the credibility of the witnesses, the Board finds appellant has sustained its burden of proof by a preponderance of the evidence that the subject was over-assessed. The Board finds the best evidence of market value to be the VanSanten appraisal which indicated the subject's market value was $4,000,000 as of January 1, 2021. Since market value has been established the 2021 level of assessment for class 5 property under the Cook County Real Property Assessment Classification Ordinance of 25% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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:

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: September 15, 2026

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.

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