



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

APPELLANT: HSM Development Corp.
DOCKET NO.: 07-01576.001-C-1
PARCEL NO.: 14-17-326-009

The parties of record before the Property Tax Appeal Board are HSM Development Corp., the appellant, by attorney Dennis T. McCubbin, of Dennis T. McCubbin, Attorney at Law in St. Louis; and the Peoria 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 Peoria County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$210,170
IMPR.: \$806,000
TOTAL: \$1,016,170

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 319,730 square foot parcel improved with a 19 year-old, one-story brick nursing home that contains 39,347 square foot of building area with 120 beds. The subject is located in Peoria, City of Peoria Township, Peoria County.

Through its attorney, the appellant appeared before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. At the hearing, the appellant withdrew its contention of law argument as well as a market value argument based on a limited cost analysis. In support of this argument, the appellant submitted a property record card for the subject and a grid analysis of three comparable properties. The comparables, all located very near each other and approximately 4.0 miles from the subject, were described as nursing homes that were built in 1972 or 1973. The appellant did not indicate the exterior construction or building sizes of its comparables. The comparables contain 99 or 120 beds and have improvement assessments ranging from \$396,580 to \$487,940 or from \$4,006 to

\$4,406 per bed. The subject has an improvement assessment of \$806,000 or \$6,717 per bed. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$709,830 or \$5,915 per bed.

During the hearing, the appellant asserted the subject has 120 beds, not 124 as indicated in the board of review's evidence.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$1,016,170 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of three comparable properties, one of which is the same property as the appellant's comparable #1. The board of review's comparables consist of one-story brick nursing homes that are located 1.92 to 14.51 miles from the subject and which contain 99 to 144 beds. The comparables were built between 1965 and 1973 and contain from 27,596 to 49,815 square feet of building area. Comparables #1 and #3 were updated various times between 1997 and 2007. These properties have improvement assessments ranging from \$436,160 to \$1,080,540 or from \$4,406 to \$8,687 per bed. The board of review's grid also indicated the comparables' improvement assessments range from \$15.81 to \$22.73 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During cross-examination, the appellant's attorney questioned the board of review regarding updating of two of the board's comparables. The board of review acknowledged its comparables #1 and #3 had received updates while the subject's property record cards indicated the subject had not been renovated, but the board of review responded its two comparables were much older than the subject as well.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the parties submitted a total of five comparables in support of their respective arguments, as one comparable was common to both parties. The comparables were all one-story nursing homes that contain from 99 to 144 beds, while the subject

contains 120 beds. The appellant did not report its comparables' building size, but the board of review's grid indicated its comparable #2, which is also the appellant's comparable #1, has just 27,596 square feet of building area, whereas the subject has 39,347 square feet as reported by the board of review. The Board finds all the comparables submitted by both parties were 15 years or more older than the subject, although the board of review's comparables #1 and # had received various updates. Nevertheless, these two properties were more similar in building size when compared to the subject, were also similar to the subject in design and exterior construction and had improvement assessments of \$7,504 and \$8,687 per bed or \$21.69 and \$22.73 per square foot of building area. The subject's improvement assessment of \$6,500 per bed or \$20.48 per square foot of building area is below these two most similar comparables in this record. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined by the board of review is correct and no reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerbis

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 22, 2011

Allen Castrovillari

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.