



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

APPELLANT: RFMS  
DOCKET NO.: 08-05921.001-C-2  
PARCEL NO.: 15-18-376-027

The parties of record before the Property Tax Appeal Board are RFMS, the appellant, by attorney Robert W. McQuellon III of Peoria, and the Jackson County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Jackson County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$64,833  
**IMPR.:** \$935,167  
**TOTAL:** \$1,000,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story senior living facility with approximately 27,564 square feet of building area. The building was constructed in 2000 and has 59 beds. The subject has a 2.95 acre site and is located in Carbondale, Carbondale Township, Jackson County.

The appellant marked comparable sales and assessment equity as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on three comparable sales located in the Illinois communities of Beecher, Will County; Bloomingdale, DuPage County; and LaGrange, Cook County. The appellant indicated the comparables were built from 1972 to 1989. The appellant also indicated these facilities had from 96 to 259 beds. There was no other descriptive information provided by the appellant for these comparables. These properties were reported to have sold from August 2005 to March 2006 for prices ranging from \$2,302,682 to \$6,200,000 or from \$23,938.22 to \$27,607.36 per bed, including land.

The appellant also submitted information on four equity comparables located in the Madison County communities of Edwardsville, Collinsville and Alton. The appellant provided no descriptive information on the comparables other than number of

beds and assessment data. The appellant indicated the comparables had assessments reflecting fair cash values ranging from \$2,349,630 to \$3,243,510 or from \$12,981 to \$27,029 per bed. In the analysis submitted to this Board, the appellant indicated the subject had an assessment of \$1,222,471 reflecting a market value of \$3,667,413 or \$62,160 per bed. The assessment notice provided by appellant disclosed the subject actually had a total assessment of \$1,176,637 reflecting a market value of \$3,529,911 or \$59,829 per bed.

The appellant also submitted a copy of the subject's property record card wherein the replacement cost new of the subject building was calculated to be \$3,495,115.

The appellant requested on the petition that the subject's total assessment be reduced to \$1,000,000.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant submitted information on three comparable sales, four equity comparables and a copy of the subject's property record card in support of its argument that the subject's assessment is excessive. The board of review did not 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 and was 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). Based on this record the Board finds a reduction in the subject's assessment commensurate with the request made by the appellant on the Commercial Appeal form is appropriate.

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 Morris*

Member

*J. R.*

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: February 24, 2012

*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.