



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

APPELLANT: Joliet Real Estate Holdings
DOCKET NO.: 09-01177.001-C-1
PARCEL NO.: 06-03-26-203-123-0000

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

LAND: \$187,200
IMPR: \$1,032,720
TOTAL: \$1,219,920

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 203,861 square foot parcel improved with a one-story brick nursing care facility that contains 39,200 square foot of building area with 120 beds. The structure was built in 1991. The subject is located in Plainfield Township, Will County.

The Property Tax Appeal Board takes judicial notice that the subject matter of this appeal was under appeal the prior year under Docket Number 08-00272.001-C-1, which was withdrawn prior to the hearing.

The appellant appeared before the Property Tax Appeal Board through legal counsel claiming assessment inequity as the basis of the appeal.¹ In support of the inequity argument, the appellant submitted property record cards and a limited assessment analysis of five suggested comparable properties. The

¹ The appellant marked comparable sales on the appeal form; however, their evidence included only one sale.

appellant's grid analysis was prepared by the chief financial officer for Midwest Administrative Services, which is the accounting related company that does all the accounting for Rosewood Care Center. Comparables #4 and #5, which were found to be not comparable to the subject, did not have assessment data included and therefore will not be addressed further in the Boards analysis. The three comparables are located from 4.6 to 9.3 miles from the subject. The comparables have lot sizes ranging from 65,340 to 105,415 square feet of land area and have land assessments ranging from \$9,131 to \$211,432 or from \$.14 to 2.03 per square foot of land area. The comparables are described as two-story or six-story brick exterior buildings containing from 55,380 to 127,847 square feet of building area. The comparables are reported to contain from 203 to 272 beds and have improvement assessments ranging from \$1,123,224 to \$1,571,463 or from \$5,249 to \$5,777 per bed. The subject has a land assessment of \$187,200 or \$.92 per square foot of land area. The subject's improvement assessment is \$1,064,375 or \$8,870 per bed.

Based on this evidence the appellant requested a reduction in the subject's land and improvement assessment.

The board of review's representative, John Trowbridge, objected to the appellant's evidence because the preparer was not present at the hearing to answer questions as to the selection of the comparables and the analysis presented.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$1,251,575 was disclosed. In support of the subject's assessment, the board of review submitted four equity land comparables and one equity improvement comparable, as well as the property record cards and photographs of both parties' comparables.

The land comparables are located adjacent to Westfield Mall and three are located next to the subject. The comparables range in size from 65,776 to 158,994 square feet of land area and have land assessments ranging from \$145,025 to \$166,319 or from \$.92 to \$2.21 per square foot of land area.

The improvement comparable is located 4.7 miles from the subject and consists of a one-story building with 131 beds which was built in 1977. The property has an improvement assessment of \$1,127,400 or \$8,606 per bed.

The board of review's representative, John Trowbridge, objected to the appellant's evidence because the preparer was not present at the hearing to answer questions as to the selection of the comparables and the analysis presented.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel argued that even though the preparer was not present, the Property Tax Appeal Board should still base its decision on the weight of the evidence.

After hearing the testimony and considering the evidence, 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 argued 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 evidence, the Board finds the appellant has met part of this burden.

The Property Tax Appeal Board gave no weight to assessment conclusions contained in the analysis of the report submitted by the appellant. The preparer was not present at the hearing to be qualified as an expert witness, provide direct testimony or be cross-examined regarding the selection of the comparables used. Therefore, the Board hereby sustains the hearsay objection raised by the board of review. Without the testimony of the appellant's preparer, the Board was not able to accurately determine the credibility, reliability and validity of the comparables. In Novicki v. Department of Finance, 373 Ill. 342, 26 N.E.2d 130 (1940), the Supreme Court of Illinois stated, "[t]he rule against hearsay evidence, that a witness may testify only as to facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a technical rule of evidence." Novicki, 373 Ill. at 344.

The board of review submitted four land comparables and one improvement comparable for the Boards consideration. The appellant offered three comparables. The Board gave less weight to the appellant's comparable #3 and the board of review's comparables #3 and #4 due to their considerably smaller lot sizes when compared to the subject. The Board finds the remaining four land comparables to be most similar in location and size to the subject. These land comparables have land assessments ranging from \$146,000 to \$211,432 or from \$.92 to \$2.03 per square foot of land area. The subject has a land assessment of \$187,200 or \$.92 per square foot of land area, which falls at the lower end of the range established by the most similar land comparables. The Board therefore finds the subject's land assessment is not excessive and no reduction is warranted.

The parties' also submitted four improvement comparables for the Boards consideration. The comparables have improvement

assessments ranging from \$1,123,224 to \$1,571,463 or from \$5,249 to \$8,606 per bed. The Board finds the best comparable in the record as to location and number of beds is the property submitted by the board of review. This comparable has an improvement assessment of \$1,127,400 or \$8,606 per bed. The subject's improvement assessment is \$1,064,375 or \$8,870 per bed, which is higher than the best comparable in this record. Therefore, the Board finds the subject's improvement assessment is excessive and a reduction in the subject's improvement 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mark Morris

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 21, 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.