



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

APPELLANT: RFMS  
DOCKET NO.: 09-06274.001-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, 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:** \$67,913  
**IMPR.:** \$932,087  
**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 submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted limited information for three comparable sales located in the Illinois communities of O'Fallon, Carlinville and Mattoon. The appellant indicated these facilities had from 79 to 145 beds. No other descriptive information for these comparables was provided by the appellant. These properties sold from April 2005 to February 2008 for prices ranging from \$2,407,774 to \$4,875,000 or from \$25,615 to \$33,621 per bed including land.

The appellant's appeal petition indicated the subject property has a total assessment of \$1,232,528, which reflects an estimated market value of \$3,697,954 or \$62,677 per bed when applying the

statutory level of assessment of 33.33%. Based on this evidence, the appellant requested a reduction in the subject parcel's assessment.

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 as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Therefore, the Jackson County Board of Review 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 §1910.69(a)).

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 a reduction in the subject's assessment is warranted.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). 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 appellant submitted sales information for three comparable sales in support of the argument that the subject's assessment is excessive in relation to its fair market value. The comparable properties sold from April 2005 to February 2008 for prices ranging from \$2,407,774 to \$4,875,000 or from \$25,615 to \$33,621 per bed including land. The subject property's assessment reflects an estimated market value of \$3,697,954 or \$62,677 per bed, far greater than the comparables on a per unit basis. The board of review did not submit evidence in support of the assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Therefore, the board of review 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 §1910.69(a)). The Board has examined the evidence contained in this record and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the appellant's assessment request.

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

*Mario 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: June 21, 2013

*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.