

John W. VanSanten, CRE, MAI, AI-GRS

Managing Director

Real Estate Valuation Practice Co-leader



Chicago, IL USA

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Education

M.B.A., Real Estate Finance
DePaul University

B.A., Economics & Business
Augustana College

Designations

AI-GRS, Appraisal Institute
MAI, Appraisal Institute
Counselor of Real Estate (CRE)
Certified General Real Estate Appraiser
– Various States

Practice Areas

Bankruptcy
Real Estate
Valuation Disputes
Healthcare Fair Market Value
Trust & Estate
Real Estate Disputes

Focus Industries

Healthcare & Life Sciences
Real Estate, Lodging & Leisure

John W. VanSanten is a Managing Director and co-leads the real estate practice within the Valuation Advisory group. He has 30 years of extensive experience in real estate valuations of all types of commercial and special use properties, with a particular emphasis on healthcare properties. He has prepared and reviewed valuation and feasibility studies for litigation support, conventional financing, synthetic lease transactions, bond financing, ad valorem, condemnation, estate, purchase accounting, financial reporting, federal tax disputes, fair rental studies (Stark and Anti-Kickback Compliance), and insurance purposes.

Mr. VanSanten has been qualified as an expert witness and has testified numerous times in federal, state, and local jurisdictions around the country. He has provided expert witness testimony in federal district court, bankruptcy court and state courts in Delaware, Florida, Illinois, Maryland, Mississippi, Pennsylvania, Tennessee, Texas, and Wisconsin. He has also provided testimony for Arbitration and IRS tax disputes. In addition, testimony has been provided before several administrative hearing bodies including the Illinois Property Tax Appeal Board, the County Board of Review in several counties in Illinois, and before hearing bodies in California, Indiana, Florida, Kentucky, Nebraska, Rhode Island, Wisconsin, Iowa, Ohio, and Arizona.

Prior to joining Stout, Mr. VanSanten was a Director with Huron Consulting Group's healthcare practice. During his tenure with Huron, he was retained by outside counsel in several lawsuits to provide valuation services and expert testimony. Prior to that, he was the Vice President for Real Estate Analysis Corporation where he focused primarily on litigation support including tax appeal and eminent domain cases.

Professional Memberships

- Chicago Real Estate Council, Past President
- Institute for Professionals in Taxation
- American Health Lawyers Association
- Counselors of Real Estate
- Appraisal Institute

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Testimony Experience

Joseph S. Silver v. Louis Silver et. al., Damages Case, Cook County Circuit Court, Chicago, Illinois, 2022

Marriage of Paris, Divorce Case, Cook County Circuit Court, Chicago, Illinois, 2022

HCRI Kirkland Properties v. John Wilson, King County Assessor, Tax Appeal Case, Washington State Board of Tax Appeals, Seattle, Tacoma, Washington, 2022

Aperion Care of Oak Lawn, Tax Appeal Case, Illinois Property Tax Appeal Board, 2022
Nicolas Covello v. JP Morgan Chase Bank, N.A., Commercial Damages Claim, American Arbitration Association, Chicago, Illinois, 2021

BKD Shadowlake LLC v. Harris County Appraisal District, Tax Appeal Case, District Court of Harris County, Texas, 2021

150-200 North Martingale Road, Schaumburg, Illinois, Tax Appeal Case, Illinois Property Tax Appeal Board, 2021

Landmark of Laurel Creek Nursing Home, Tax Appeal Case, Kentucky Board of Tax Appeals, 2021

Marriage of Karr, Divorce Case, Cook County Circuit Court, Chicago, Illinois, 2021

Marriage of Davis, Divorce – Collections Claim, Cook County Circuit Court, Chicago, Illinois, 2021

4000 W. Diversey Parkway, Chicago, Illinois, Tax Appeal Case, Cook County Board of Review, 2021

Charles Wolcott v. Highland Resources, Damages Case, District Court of Harris County, Texas, 2020

City of Chicago v. 4825 W. Lawrence, LLC, et al, Eminent Domain Case, Circuit Court of Cook County, Illinois, 2019/2020

River Oaks Healthcare and Rehabilitation Center v. Cook County Assessor, Illinois Property Tax Appeal Board, 2019

The Parc at Joliet v. Will County Supervisor of Assessments, Illinois Property Tax Appeal Board, 2018

Kimball Hill, Inc., United States Bankruptcy Court, Northeastern District of Illinois, Easter Division, 2018

Milwaukee Block 10 Properties (d/b/a Aloft Hotel), et al. v. City of Milwaukee, Property Tax Appeal, Milwaukee Circuit Court, 2018

General Mills v. City of Milwaukee, Property Tax Appeal, Milwaukee Circuit Court, 2018

Greenfield Senior Living, Property Tax Appeal, Maryland Tax Court, 2018

Brightview Bel Air, Property Tax Appeal, Maryland Tax Court, 2018

Brightview Avondell, Property Tax Appeal, Maryland Tax Court, 2018

Marriott Springhill Suites v. City of Milwaukee, Property Tax Appeal, Milwaukee Circuit Court, 2017

General Mills v. City of Milwaukee, Property Tax Appeal, Milwaukee Circuit Court, 2017

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Brookdale Senior Living (d/b/a Woodside Terrace, Redwood City, California) v. San Mateo County, San Mateo County Assessment Appeals Board, 2017

Darshan Singh Grewal, an individual and as Trustee for the Darshan S. Grewal Revocable Trust, et al. v. Gurmale Singh Grewal, an individual and as Trustee for The Gurmale S. Grewal Revocable Trust, et al., Private Arbitration, Michigan, 2016

York Pennsylvania Hospital Company, LLC v. York County Board of Assessment Appeals et al., Court of Common Pleas of York County, Pennsylvania, 2016

Northbrook Bank & Trust, as successor in interest to the FDIC v. Michael Parnas as representative to the Estate of Bill Bruce, Circuit Court of Cook County, Illinois, 2015

Galewood Plaza LLC, U.S. Bankruptcy Court, Northern District of Illinois, Eastern Division, 2015

Patricia Fox (Class Action) v. Riverview Realty Partners (f/k/a Prime Group Realty Trust) et al., US District Court for the Northern District of Illinois, Eastern Division, 2014

Semir D. Sirazi, Greenstone Capital LLC and Mardini, Inc. v. General Mediterranean Holding, SA, Orifarm, SA, and Nadhmi Auchy, US District Court for the Northern District of Illinois, Eastern Division, 2014

855-59 West Dickens Corporation v. G&L Contractors, Inc., Circuit Court of Cook County, County Department, Law Division 2014

“Central Mississippi Medical Center” in Jackson HMA, LLC v. Hinds County Board of Supervisors, First Judicial Court of the Circuit Court of Hinds County, Mississippi, 2013

Raymond McIntyre, Highlands County v. Highlands County Hospital District and Sebring Hospital Management Associates, Inc., d/b/a Highlands Regional Medical Center, Circuit Court of the Tenth Judicial Circuit in and for Highlands County, Florida, 2013

Washington Regional Outreach Services v. MPT of Fayetteville, LLC and MPT of Fayetteville, LLC v. Washington Regional Outreach Services and Northwest Arkansas Rehabilitation Associates and CMS Fayetteville Rehabilitation, Inc., US District Court for the Western District of Arkansas, Fayetteville Division, 2012

BRH Properties, Inc., U.S. Bankruptcy Court, Central District of Illinois, 2012

ACH Purchaser, Inc. c/o Brookdale Senior Living, Inc. v. Village of Pleasant Prairie, Wisconsin, Circuit Court of Kenosha County, Wisconsin, 2011, 2012

Loren H. Harris-Heller v. Leon Heller, State of Illinois, Circuit Court of the 19th Judicial Circuit, Lake County, Illinois, 2011

Tunkhannock Hospital Company, LLC (d/b/a Tyler Memorial Hospital) v. Wyoming County Assessor, State of Pennsylvania, Wyoming County Board of Review, 2011

Lutheran Home, Arlington Heights, Illinois – Testimony before the Village Plan Commission regarding the proposed Transitional Care Management facility, 2011

Raymond McIntyre, Highlands County v. Highlands County Hospital District and Sebring Hospital Management Associates, Inc., d/b/a Highlands Regional Medical Center, Circuit Court of the Tenth Judicial Circuit in and for Highlands County, Florida, 2011

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Classic Residence by Hyatt – Palo Alto (CC Palo Alto v. Santa Clara County), Santa Clara County Assessment Appeals Board, 2011

Peabody Energy, IRS Dispute, 2010

Heritage of Wauneta, Inc., v. Chase County Board of Equalization, Nebraska Tax Equalization and Review Commission, 2010

Royal Manor Management, Inc. et al., U.S. Bankruptcy Court, Northern District of Ohio, Akron, Ohio, 2009

Ventas Realty Limited Partnership v. City of Greenfield, State of Wisconsin, Circuit Court, 2009

Edith Zimmerman Estate, et al. v. GFB-AS Investors, LLC; and Brookdale Living Communities, Inc., Court of Chancery for the State of Delaware, 2009

Northwoods Care Center v. Boone County Board of Review, Illinois Property Tax Appeal Board, 2009

Ventas Realty, Limited Partnership v. City of Greenfield, Property Tax Appeal Case, State of Wisconsin, Circuit Court, Branch 23, 2009

Countryside Care Center v. Kane County Board of Review, Illinois Property Tax Appeal Board, 2009

CHS Berwick Hospital Corp. v. Columbia County Board of Assessment Appeals, Property Tax Appeal Case on Berwick Hospital and Berwick Retirement Village, Court of Common Pleas of the 26th Judicial District of Pennsylvania, 2008

Southwest Florida Heart Group, P.A., U.S. Bankruptcy Court, Middle District of Florida, Ft. Myers Division, Florida, 2007

Pennsylvania Appeal of the Phoenixville Area School District from the Decision of the Board of Assessment Appeals of Chester County, Pennsylvania in connection with Phoenixville Hospital, Court of Common Pleas, Chester County, 2007

Rainbow Beach Nursing Home - Hilltop Heating & Sheet Metal v. Paul Schwendenner, State of Illinois, Circuit Court, Chancery Court, Cook County, 2004

Howard Alport v. Elizabeth Alport, State of, Illinois Circuit Court, Domestic Relations Division, Cook County, 2004

Credit Union 1 v. Sangamon County Board of Review, Illinois Property Tax Appeal Board, 2004

NLSB Bank v. Will County Board of Review, Illinois Property Tax Appeal Board, 2004

Country Meadows Shopping Center v. Kankakee County Board of Review, Illinois Property Tax Appeal Board, 2003

400 Unit Apartment Complex v. Cook County Board of Review, Illinois Property Tax Appeal Board, 2001

Bank of America Building, Marriott Hotel Tax Appeal Cases, Cook County Board of Review, Illinois

Whitehall Nursing Home, Acco Headquarters, The Garlands of Barrington, Lake County Board of Review, Illinois

Bloomington Pavilion, Corporetum Office Park, DuPage County Board of Review, Illinois

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Rich Harvest Farms, Asbury Courts Retirement Center, Fox River Pavilion, Kane County Board of Review, Illinois

East Moline Care Center, Rock Island Bounty Board of Review, Illinois

UPS Facility, Cuyahoga County Board of Review, Ohio

St. Joseph's Outpatient Center, Greenfield City Board of Review, Wisconsin

Mt. Carmel Nursing Home, Greenfield City Board of Review, Wisconsin

LGBT Community Center, Chicago City Zoning Board of Appeals, Illinois

Commonwealth Edison, Orland Park City, Illinois

General Dynamics Plant, Scottsdale City, Arizona

Classic Residence by Hyatt, Grayhawk, Maricopa County Board of Equalization, Arizona

Village Square Nursing Home, Kindred Healthcare, San Diego County Assessment Appeals Board, California

Chapman Hospital, Coastal Communities Hospital, Western Medical Center of Anaheim, Western Medical Center of Santa Ana, Integrated Healthcare Holdings, Inc. Orange County Assessment Appeals Board, California

Classic Residence by Hyatt, Pompano Beach, Broward County Value Adjustment Board, Florida

Wynwood of Kenosha, Pleasant Prairie Board of Review, Wisconsin

Fairview Manor, Eire County Board of Review, Pennsylvania

Bradford Manor, McKean County Board of Review, Pennsylvania

Warren Manor, Warren County Board of Review, Pennsylvania

Publications

"Case Study: Memorial Hospital of York Property Tax Assessment Dispute," *The Stout Journal*, Fall 2016

"Tax Exempt or Not Tax Exempt? Nonprofit Hospitals and the Exemption Controversy?," *The Stout Journal*, Fall 2016

"Value in Use v. Value in Exchange, Do the Courts Know the Difference", *The Stout Journal*, Fall 2015

"Valuation Triage – Stark/Anti-kickback Valuation Issues within the Healthcare Industry", *The Stout Journal*, Spring 2014

"Hospital/Healthcare Valuation and ASC 958-805: Not-For-Profit Mergers and Acquisitions," *The Stout Journal*, Spring 2013

"Valuation Triage: Stark/ Anti-Kickback Valuation Issues within the Healthcare Industry," *The Stout Journal*, Spring 2014

"How to Review a Commercial Real Estate Appraisal Report: How Can an Attorney Ascertain the Merit of an Appraisal?" *The Stout Journal*, Fall 2011

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Valuation Section of Real Estate Taxation Manual, 2008, 2012, 2015

Speeches and Seminars

“Real Estate Leasing 101”, American Health Lawyers Association Webinar, 2020

“Valuing Healthcare Real Estate in an Ever-Changing Environment”, Institute for Professionals in Taxation, Property Tax Virtual Symposium, 2020

“Insights into Valuation Implications from Today’s Healthcare Delivery Models”, BOMA Medical Office Building and Healthcare Real Estate Conference, 2019

“Property Tax and Exemption Issues for Non-Profit Health Systems”, BOMA Medical Office Building and Healthcare Real Estate Conference, 2018

“Taxation of Non-Profit Healthcare Property: The Value of a Tax Free Dollar”, American Health Lawyers Association, Tax Issues for Healthcare Organizations, 2017

“Valuation Issues in Seniors Housing”, IPT Property Tax Symposium, 2016

“Navigating Fair Market Value Concepts Under the Stark Law and Anti-Kickback Statutes”, BOMA Medical Office Building and Healthcare Facilities Conference, 2016

“Segregating Intangible Assets from the Real Estate in Nursing Home Valuations, IAAO Legal Seminar, 2015

“The Fine Art of Negotiating a Tax Appeal Settlement”, IPT Property Tax Symposium, 2015

“Valuation Concerns/Issues – Physician and Practice Management Acquisition,” BOMA Medical Office Building and Healthcare Facilities Conference, 2015

“Stark/ Anti-Kickback Valuation Issues within the Healthcare Industry”, Webinar – The Knowledge Congress, 2014

“How to Review a Real Estate Appraisal,” Association of Assessing Officers of Manitoba, Canada, 2013

“Valuation Models for Hospitals & Health Care Facilities”, presented to the International Association of Assessing Officers (IAAO) Legal Seminar, 2012

“How to Review a Commercial Real Estate Appraisal”, presented to the Chicago Bar Association, 2012

“How to Review a Farmland Appraisal”, presented to IICLE, 2011

“How to Review a Commercial Real Estate Appraisal,” Chicago Bar Association, 2012

“How to Review a Farmland Appraisal,” IICLE, 2011

“Value in Use v. Value in Exchange – Do the Courts Know the Difference,” IPT/ABA Advanced Property Tax Seminar, 2011

“Market Valuation in a Distressed Economy,” IPT Healthcare Conference, Market Valuation in a Distressed Economy, 2010

“Exemption Issues and Hospital Valuation,” HFMA – ANI Annual Conference, 2009

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“CMS Reimbursement Trends and Healthcare Real Estate,” BOMA Medical Office Buildings and Healthcare Facilities Seminar, 2009

“What’s Our Tax Exposure if We Lose Our Exempt Status,” American Health Lawyers Tax Issues Conference, 2007, 2009

“Valuation of Hospitals,” BOMA Medical Office Building and Healthcare Facilities Seminar, 2008

“Real Estate Appraisal – Real Estate Taxation,” Illinois Institute for Continuing Legal Education, 2008

“Segregating Business Value in Healthcare Properties,” IPT Property Tax Symposium, 2007

“Healthcare Valuation,” IAAO Legal Seminar, 2006

“Segregating Intangible Business Value in a Nursing Home,” Illinois Nursing Home Administration Association, 2006

“Real Estate Appraisal – Real Estate Taxation,” Illinois Institute for Continuing Legal Education, 2005