



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

APPELLANT: Celestina C. Bobadilla  
DOCKET NO.: 12-02639.001-R-1  
PARCEL NO.: 02-35-307-001

The parties of record before the Property Tax Appeal Board are Celestina C. Bobadilla, the appellant, by attorney Jerri K. Bush in Chicago, and the Lake 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 **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$12,174  
**IMPR.:** \$49,084  
**TOTAL:** \$61,258

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a tri-level single-family dwelling of frame construction with 1,192 square feet of above-grade living area. The dwelling was constructed in 1975. Features include a 624 square foot finished lower level, a 499 square foot basement, central air conditioning and a detached 484 square foot garage. The subject also has a 512 square foot

in-ground swimming pool. The property has an 11,170 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from .42 to .63 of a mile from the subject property. The comparables sold between September 2010 and October 2011 for prices ranging from \$120,000 to \$140,000 or from \$92.59 to \$113.27 per square foot of living area, including land. The appellant's submission also included an adjustment analysis that resulted in adjusted sales prices ranging from \$116,232 to \$138,381 or from \$89.69 to \$111.96 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$39,415 which would reflect a market value of approximately \$118,245 or \$99.20 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,258. The subject's assessment reflects a market value of \$187,219 or \$157.06 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with a grid analysis of three comparable sales and applicable property record cards. Paulson asserted that the adjustments presented by the appellant should not be given any weight as the presentation does not contain any support for the adjustments or evidence that the adjustments were applied by a qualified licensed individual such as a state licensed appraiser.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from .65 to 1.17-miles from the subject property. The comparables sold between May and October 2011 for prices ranging from \$143,111 to \$177,500 or from \$142.54 to \$168.09 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

**Conclusion of Law**

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. 86 Ill.Admin.Code §1910.63(e). 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #3 as this property lacks a garage and thus differs from the subject dwelling. The Board has also given reduced weight to board of review comparable #1 which is located 1.17-miles from the subject property.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sale #2. The comparables were similar to the subject in location, design, age and most features. These most similar comparables sold between September 2010 and October 2011 for prices ranging from \$120,000 to \$177,500 or from \$92.59 to \$168.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$187,219 or \$157.06 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well-justified given the subject's pool amenity that was not present at any of the comparable properties. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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.

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Chairman

*Klaus Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

\_\_\_\_\_  
Acting 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: July 24, 2015

*[Signature]*

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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.