



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

APPELLANT: Terence Tagimacruz  
DOCKET NO.: 16-03907.001-R-1  
PARCEL NO.: 06-01-206-055

The parties of record before the Property Tax Appeal Board are Terence Tagimacruz, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$8,839  
**IMPR.:** \$47,822  
**TOTAL:** \$56,661

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 2016 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 two-story townhouse style condominium of wood siding exterior construction with 1,620 square feet of above grade living area. The "Fenwick" model dwelling was constructed in 2007. Features of the home include a partially finished lower level, central air conditioning and a 420 square foot garage. The property is located in 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 nine comparable sales located within the same subdivision as the subject. These properties are the same "Fenwick" model as the subject and are nearly identical to the subject in age, above grade living area and features. These comparables sold from January 2014 to February 2016 for prices ranging from \$148,000 to \$170,000 or from

\$91.36 to \$104.94 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,661. The subject's assessment reflects a market value of \$170,871 or \$105.48 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within same subdivision as the subject. These properties are the same "Fenwick" model as the subject and are nearly identical to the subject in age, above grade living area and features. These comparables sold from March 2014 to November 2016 for prices ranging from \$168,000 to \$176,000 or from \$104.94 to \$108.64<sup>1</sup> per square foot of living area, including land. Board of review comparables #1 and #4 were also submitted by the appellant. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 Board finds the parties submitted seven comparable sales for consideration. The Board gave less weight to appellant's comparables #1, #2, #3, #4, #6, #7 and #8 along with board of review comparables #1, #2 and #4 based on their sales dates in 2014 which were less proximate in time to the January 1, 2016 assessment date.

The Board finds the best evidence of market value for the subject property to be the appellant's comparables #5 and #9 along with board of review comparable #3. These comparables sold more proximate in time to the January 1, 2016 assessment date than the other comparables in the record. They sold from March 2015 to November 2016 for prices ranging from \$165,000 to \$176,000 or from \$101.85 to \$108.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$170,871 or \$105.48 per square foot of living area, including land, which falls within the range by the best comparable sales in the record. Based on this record, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not justified.

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<sup>1</sup> The board of review's grid analysis incorrectly depicted the sale price per square foot of comparable #3. It should be \$103.70 instead of \$114.20.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

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Chairman



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Member

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Member



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: December 23, 2019



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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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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COUNTY

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