



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

APPELLANT: Terry Layton  
DOCKET NO.: 21-02855.001-R-1  
PARCEL NO.: 14-36-202-057

The parties of record before the Property Tax Appeal Board are Terry Layton, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; 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:** \$60,574  
**IMPR.:** \$134,494  
**TOTAL:** \$195,068

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 2021 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 part 1-story and part 2-story dwelling<sup>1</sup> of brick and wood siding exterior construction with 3,053 square feet of above ground living area. The dwelling was constructed in 1995. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 621 square foot garage. The property has an approximate 82,072 square foot site, including 10,494 square feet identified as conservation land, and is located in Long Grove, Ela Township, Lake County.

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<sup>1</sup> The parties differ regarding the story height and other characteristics of the subject property. The Board finds the best description of the subject property was found in the property record card submitted by the board of review that included a schematic diagram disclosing the subject is a multi-level dwelling, which was not refuted in rebuttal by the appellant.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that are located within .33 to .83 of a mile from the subject and have the same neighborhood assessment code as the subject. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 3,028 to 3,392 square feet of above ground living area. The dwellings were built from 1988 to 2004. Each comparable has a basement with one having a walk-out style, central air conditioning, one or two fireplaces, and a garage ranging in size from 660 to 814 square feet of building area. The comparables have improvement assessments that range from \$125,293 to \$143,200 or from \$39.54 to \$42.90 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$126,730 or \$41.51 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,068. The subject property has an improvement assessment of \$134,494 or \$44.05 per square foot of above ground living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that are located within 0.19 of a mile to 1.32 miles from the subject, two of which have the subject's same neighborhood assessment code. The board of review's comparable #2 is the same property as the appellant's comparable #3. The comparables are improved with part 1-story and part 2-story dwellings<sup>2</sup> of wood siding exterior construction ranging in size from 2,729 to 3,392 square feet of above ground living area. The dwellings were built from 1988 to 1995. Each comparable has a basement with two having walkout style and one having a lower level. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 602 to 836 square feet of building area. The comparables have improvement assessments that range from \$117,753 to \$155,594 or from \$38.98 to \$54.33 per square foot of above ground living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight suggested equity comparables for the Board's consideration, as one comparable is common to the parties. The Board gives less weight to the board of review's comparables #4 and #5 which are located over a mile away from the subject property.

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<sup>2</sup> The board of review's grid analysis described its comparables as being 1-story dwellings, but the above ground living area exceeds the ground floor living area which suggests these comparables may be part 2-story dwellings.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #4, board of review comparable #1 and #3, and the parties' common comparable. These comparables are relatively similar to the subject in location, dwelling size, age, and most features. These six comparables have improvement assessments that range from \$125,293 to \$143,200 or from \$39.54 to \$50.52 per square foot of above ground living area. The subject's improvement assessment of \$134,494 or \$44.05 per square foot of above ground living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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. 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.



Chairman



Member



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 19, 2023



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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