



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

APPELLANT: Bayhill at Gregg's Landing Condominium Association  
DOCKET NO.: 24-02795.001-R-3 through 24-02795.144-R-3  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Bayhill at Gregg's Landing Condominium Association, the appellant, by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; the Lake County Board of Review; the Community High School District 128, intervenor, by attorney Scott E. Nemanich of Klein, Thorpe, & Jenkins, Ltd. in Orland Park; and Hawthorn School District 73, intervenor, by attorney Scott L. Ginsburg of Robbins Schwartz in Chicago.

Prior to the hearing, the parties reached an agreement as to the correct assessment of the subject property. This assessment agreement was presented to and considered by the Property Tax Appeal Board.

After reviewing the record and considering the evidence submitted, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this **Lake** County appeal. The Property Tax Appeal Board further finds that the agreement of the parties is proper, and the correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
24-02795.001-R-3	11-28-108-082	38,038	69,074	\$107,112
24-02795.002-R-3	11-28-108-083	38,038	93,627	\$131,665
24-02795.003-R-3	11-28-108-084	38,038	91,478	\$129,516
24-02795.004-R-3	11-28-108-085	38,038	61,575	\$99,613
24-02795.005-R-3	11-28-209-220	38,038	61,575	\$99,613
24-02795.006-R-3	11-28-209-221	38,038	91,478	\$129,516
24-02795.007-R-3	11-28-209-222	38,038	91,478	\$129,516
24-02795.008-R-3	11-28-209-223	38,038	61,575	\$99,613
24-02795.009-R-3	11-28-209-224	38,038	69,074	\$107,112
24-02795.010-R-3	11-28-209-225	38,038	93,627	\$131,665
24-02795.011-R-3	11-28-209-226	38,038	93,627	\$131,665
24-02795.012-R-3	11-28-209-227	38,038	69,074	\$107,112
24-02795.013-R-3	11-28-209-228	38,038	69,074	\$107,112
24-02795.014-R-3	11-28-209-229	38,038	93,627	\$131,665
24-02795.015-R-3	11-28-209-230	38,038	93,627	\$131,665
24-02795.016-R-3	11-28-209-231	38,038	68,209	\$106,247
24-02795.017-R-3	11-28-303-057	38,038	62,440	\$100,478
24-02795.018-R-3	11-28-303-058	38,038	91,478	\$129,516

24-02795.019-R-3	11-28-303-059	38,038	91,478	\$129,516
24-02795.020-R-3	11-28-303-060	38,038	61,575	\$99,613
24-02795.021-R-3	11-28-303-061	41,843	88,013	\$129,856
24-02795.022-R-3	11-28-303-062	41,843	85,614	\$127,457
24-02795.023-R-3	11-28-303-063	41,843	98,139	\$139,982
24-02795.024-R-3	11-28-303-064	41,843	98,139	\$139,982
24-02795.025-R-3	11-28-303-065	41,843	88,983	\$130,826
24-02795.026-R-3	11-28-303-066	38,038	61,575	\$99,613
24-02795.027-R-3	11-28-303-067	38,038	91,478	\$129,516
24-02795.028-R-3	11-28-303-068	38,038	93,627	\$131,665
24-02795.029-R-3	11-28-303-069	38,038	69,074	\$107,112
24-02795.030-R-3	11-28-303-070	41,843	93,526	\$135,369
24-02795.031-R-3	11-28-303-071	41,843	93,526	\$135,369
24-02795.032-R-3	11-28-303-072	41,843	71,734	\$113,577
24-02795.033-R-3	11-28-303-073	41,843	80,891	\$122,734
24-02795.034-R-3	11-28-303-074	41,843	86,526	\$128,369
24-02795.035-R-3	11-28-303-075	41,843	98,139	\$139,982
24-02795.036-R-3	11-28-303-076	41,843	98,139	\$139,982
24-02795.037-R-3	11-28-303-077	41,843	84,645	\$126,488
24-02795.038-R-3	11-28-303-078	41,843	84,645	\$126,488
24-02795.039-R-3	11-28-303-079	41,843	90,739	\$132,582
24-02795.040-R-3	11-28-303-080	41,843	61,385	\$103,228
24-02795.041-R-3	11-28-303-081	41,843	91,288	\$133,131
24-02795.042-R-3	11-28-303-082	41,843	91,288	\$133,131
24-02795.043-R-3	11-28-303-083	41,843	61,385	\$103,228
24-02795.044-R-3	11-28-303-084	41,843	61,385	\$103,228
24-02795.045-R-3	11-28-303-085	41,843	92,254	\$134,097
24-02795.046-R-3	11-28-303-086	41,843	93,437	\$135,280
24-02795.047-R-3	11-28-303-087	41,843	68,885	\$110,728
24-02795.048-R-3	11-28-303-088	41,843	61,385	\$103,228
24-02795.049-R-3	11-28-303-089	41,843	91,288	\$133,131
24-02795.050-R-3	11-28-303-090	41,843	93,437	\$135,280
24-02795.051-R-3	11-28-303-091	38,038	68,763	\$106,801
24-02795.052-R-3	11-28-312-003	38,038	62,440	\$100,478
24-02795.053-R-3	11-28-312-004	38,038	92,443	\$130,481
24-02795.054-R-3	11-28-312-005	38,038	91,478	\$129,516
24-02795.055-R-3	11-28-312-006	38,038	62,440	\$100,478
24-02795.056-R-3	11-28-312-007	38,038	69,074	\$107,112
24-02795.057-R-3	11-28-312-008	38,038	93,627	\$131,665
24-02795.058-R-3	11-28-312-009	38,038	93,627	\$131,665
24-02795.059-R-3	11-28-312-010	38,038	69,074	\$107,112
24-02795.060-R-3	11-28-407-013	38,038	84,834	\$122,872
24-02795.061-R-3	11-28-407-014	38,038	84,834	\$122,872
24-02795.062-R-3	11-28-407-015	38,038	98,328	\$136,366
24-02795.063-R-3	11-28-407-016	38,038	99,297	\$137,335
24-02795.064-R-3	11-28-407-017	38,038	88,203	\$126,241

24-02795.065-R-3	11-28-407-018	38,038	90,929	\$128,967
24-02795.066-R-3	11-28-407-019	38,038	98,328	\$136,366
24-02795.067-R-3	11-28-407-020	38,038	84,834	\$122,872
24-02795.068-R-3	11-28-407-021	38,038	89,173	\$127,211
24-02795.069-R-3	11-28-407-022	38,038	98,328	\$136,366
24-02795.070-R-3	11-28-407-023	38,038	99,414	\$137,452
24-02795.071-R-3	11-28-407-024	38,038	84,834	\$122,872
24-02795.072-R-3	11-28-407-025	38,038	84,834	\$122,872
24-02795.073-R-3	11-28-407-026	38,038	90,929	\$128,967
24-02795.074-R-3	11-28-407-027	38,038	89,173	\$127,211
24-02795.075-R-3	11-28-407-028	38,038	85,804	\$123,842
24-02795.076-R-3	11-28-407-029	38,038	99,297	\$137,335
24-02795.077-R-3	11-28-407-030	38,038	92,985	\$131,023
24-02795.078-R-3	11-28-407-031	38,038	62,440	\$100,478
24-02795.079-R-3	11-28-407-032	38,038	92,443	\$130,481
24-02795.080-R-3	11-28-407-033	38,038	93,627	\$131,665
24-02795.081-R-3	11-28-407-034	38,038	69,074	\$107,112
24-02795.082-R-3	11-28-412-004	38,038	61,575	\$99,613
24-02795.083-R-3	11-28-412-005	38,038	91,478	\$129,516
24-02795.084-R-3	11-28-412-006	38,038	92,443	\$130,481
24-02795.085-R-3	11-28-412-007	38,038	62,440	\$100,478
24-02795.086-R-3	11-28-412-008	38,038	69,074	\$107,112
24-02795.087-R-3	11-28-412-009	38,038	93,627	\$131,665
24-02795.088-R-3	11-28-412-010	38,038	92,443	\$130,481
24-02795.089-R-3	11-28-412-011	38,038	62,440	\$100,478
24-02795.090-R-3	11-28-412-012	38,038	69,074	\$107,112
24-02795.091-R-3	11-28-412-013	38,038	93,627	\$131,665
24-02795.092-R-3	11-28-412-014	38,038	93,627	\$131,665
24-02795.093-R-3	11-28-412-015	38,038	69,074	\$107,112
24-02795.094-R-3	11-28-413-014	38,038	93,715	\$131,753
24-02795.095-R-3	11-28-413-015	38,038	93,715	\$131,753
24-02795.096-R-3	11-28-413-016	38,038	81,080	\$119,118
24-02795.097-R-3	11-28-413-017	38,038	81,080	\$119,118
24-02795.098-R-3	11-28-413-018	38,038	86,716	\$124,754
24-02795.099-R-3	11-28-413-019	38,038	98,328	\$136,366
24-02795.100-R-3	11-28-413-020	38,038	99,297	\$137,335
24-02795.101-R-3	11-28-413-021	38,038	81,080	\$119,118
24-02795.102-R-3	11-28-413-022	38,038	84,834	\$122,872
24-02795.103-R-3	11-28-413-023	38,038	85,804	\$123,842
24-02795.104-R-3	11-28-413-024	38,038	98,328	\$136,366
24-02795.105-R-3	11-28-413-025	38,038	93,715	\$131,753
24-02795.106-R-3	11-28-413-026	38,038	81,080	\$119,118
24-02795.108-R-3	11-28-413-028	38,038	81,080	\$119,118
24-02795.109-R-3	11-28-413-029	38,038	93,715	\$131,753
24-02795.110-R-3	11-28-413-030	38,038	94,744	\$132,782
24-02795.111-R-3	11-28-413-031	38,038	69,074	\$107,112

24-02795.112-R-3	11-28-413-032	38,038	93,627	\$131,665
24-02795.113-R-3	11-28-413-033	38,038	93,627	\$131,665
24-02795.114-R-3	11-28-413-034	38,038	69,074	\$107,112
24-02795.115-R-3	11-28-413-035	38,038	99,297	\$137,335
24-02795.116-R-3	11-28-413-036	38,038	98,328	\$136,366
24-02795.117-R-3	11-28-413-037	38,038	85,804	\$123,842
24-02795.118-R-3	11-28-413-038	38,038	84,834	\$122,872
24-02795.119-R-3	11-28-413-039	38,038	91,898	\$129,936
24-02795.120-R-3	11-28-413-040	38,038	99,297	\$137,335
24-02795.121-R-3	11-28-413-041	38,038	98,328	\$136,366
24-02795.122-R-3	11-28-413-042	38,038	84,834	\$122,872
24-02795.123-R-3	11-28-413-043	38,038	84,834	\$122,872
24-02795.124-R-3	11-28-413-044	38,038	90,929	\$128,967
24-02795.125-R-3	11-28-413-045	38,038	69,074	\$107,112
24-02795.126-R-3	11-28-413-046	38,038	93,627	\$131,665
24-02795.127-R-3	11-28-413-047	38,038	93,627	\$131,665
24-02795.128-R-3	11-28-413-048	38,038	68,209	\$106,247
24-02795.129-R-3	11-28-413-049	38,038	68,209	\$106,247
24-02795.130-R-3	11-28-413-050	38,038	91,478	\$129,516
24-02795.131-R-3	11-28-413-051	38,038	91,478	\$129,516
24-02795.132-R-3	11-28-413-052	38,038	68,209	\$106,247
24-02795.133-R-3	11-28-413-053	38,038	61,575	\$99,613
24-02795.134-R-3	11-28-413-054	38,038	91,478	\$129,516
24-02795.135-R-3	11-28-413-055	38,038	91,478	\$129,516
24-02795.136-R-3	11-28-413-056	38,038	61,575	\$99,613
24-02795.137-R-3	11-28-413-057	38,038	61,575	\$99,613
24-02795.138-R-3	11-28-413-058	38,038	91,478	\$129,516
24-02795.139-R-3	11-28-413-059	38,038	93,627	\$131,665
24-02795.140-R-3	11-28-413-060	38,038	69,074	\$107,112
24-02795.141-R-3	11-28-413-061	38,038	69,074	\$107,112
24-02795.142-R-3	11-28-413-062	38,038	93,627	\$131,665
24-02795.143-R-3	11-28-413-063	38,038	93,627	\$131,665
24-02795.144-R-3	11-28-413-064	38,038	69,074	\$107,112

Subject only to the State multiplier as applicable.

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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: October 21, 2025



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

State of Illinois  
Property Tax Appeal Board  
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APPELLANT

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