FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Kukulski
DOCKET NO.: 25-00487.001-R-1
PARCEL NO.: 10-01-103-017

The parties of record before the Property Tax Appeal Board are Michael Kukulski, the appellant, by attorney Arden Edelcup, of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***A Reduction*** 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:	$32,167
IMPR.:	$164,154
TOTAL:	$196,321

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 2025 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 2-story dwelling of wood siding exterior construction with 3,012 square feet of living area. The dwelling was constructed in 2002 and is approximately 23 years old. Features of the home include a basement and a 550 square foot garage. The property has an 11,325 square foot site and is located in Grayslake, Fremont Township, Lake County.

The appellant contends assessment equity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five comparables located within the same assessment neighborhood code as the subject and within 0.46 of a mile from the subject. The comparables are improved with 2-story homes with 3,002 or 3,012 square feet of living area. The dwellings were built from 1999 to 2002. Each home has a basement and a 550 square foot garage. The comparables have improvement assessments from $160,752 to $167,234

or from $53.55 to $55.52 per square foot of living area. The appellant requested a reduction in the subject's improvement assessment to $164,154.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $203,123. The subject has an improvement assessment of $170.956 or $56.76 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject and within 0.49 of a mile from the subject. Comparable #2 is the same property as the appellant's comparable #2. The comparables are improved with 2-story homes ranging from 2,920 to 3,036 square feet of living area that are 21 to 27 years old. Each home has a basement, two with finished area, and a garage ranging in size from 462 to 792 square feet of building area. The comparables have improvement assessments ranging from $167,234 to $177,176 or from $55.52 to $58.36 per square foot of living area. The board of review requested confirmation of the assessment.

Conclusion of Law

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables #4 and #5 and the board of review's comparables #1 and #4, which are less similar to the subject in dwelling size and garage size than the other comparables in this record. The Board gives less weight to the board of review's comparable #3, which has finished basement area unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, and #3 and the board of review's comparable #2, which are more similar or identical to the subject in dwelling size, age, location, and features. These comparables have improvement assessments of $162,455 and $167,234 or $53.94 and $55.52 per square foot of living area. The subject's improvement assessment of $170.956 or $56.76 per square foot of living area falls above the best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's improvement assessment is justified commensurate with the appellant's request.

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:

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: November 17, 2026

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 9-215 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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