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

APPELLANT: Kevin Kruse
DOCKET NO.: 25-01263.001-R-1
PARCEL NO.: 06-25-320-007

The parties of record before the Property Tax Appeal Board are Kevin Kruse, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** | $28,609 |
| **IMPR.:** | $131,500 |
| **TOTAL:** | $160,109 |

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 frame exterior construction with 2,664 square feet of living area. The dwelling is approximately 33 years old. Features of the home include a basement with finished area[1] and a 420 square foot garage. The property has a 10,629 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes with 2,636 square feet of living area and from 33 to 35 years old. Each home has a basement and a 462 or a 484 square foot garage. The

[1] The Board finds the best evidence of basement finish is found in the property record card submitted by the board fo review which was not refuted by the appellant.

comparables have improvement assessments ranging from $113,558 to $122,664 or from $42.72 to $46.53 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to $122,158.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $163,685. The subject property has an improvement assessment of $135,076 or $50.70 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes ranging from 2,400 to 2,636 square feet of living area and from 31 to 34 years old. Each home has a basement, three with finished area, and a garage ranging from 440 to 819 square feet of building area. Comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from $120,813 to $131,817 or from $49.79 to $50.34 per square foot of 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains thirteen equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparable #4, which has an inground swimming pool unlike the subject, and to the appellant's comparables, which lack finished basement area that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2, and #3, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from $128,348 to $131,817 or from $49.79 to $50.30 per square foot of living area. The subject's improvement assessment of $135,076 or $50.70 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

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

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