



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

APPELLANT: Sanjeev Garr  
DOCKET NO.: 24-01195.001-R-1  
PARCEL NO.: 09-02-406-032

The parties of record before the Property Tax Appeal Board are Sanjeev Garr, 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 **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:** \$21,383  
**IMPR.:** \$109,617  
**TOTAL:** \$131,000

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 2024 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 vinyl siding exterior construction with 2,876 square feet of living area. The dwelling was constructed in 2007 and is approximately 17 years old. Features of the home include 2.5 bathrooms, an unfinished walkout basement, central air conditioning, a fireplace, and a garage containing 560 square feet of building area. The property has an 8,690 square foot site and is located in Volo, Wauconda Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of this appeal. In support of this argument, the appellant submitted information on three equity comparables located from .05 to .1 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as 2-story dwellings of vinyl exterior construction ranging in size from 2,889 to 3,172 square feet of living area and

ranging in age built from 2007 to 2009. The comparables each have 2.5 or 3.5 bathrooms, an unfinished basement with one having a walkout feature, central air conditioning, and a garage ranging in size from 620 to 684 square feet of building area. The comparables have improvement assessments ranging from \$103,601 to \$110,591 or from \$34.86 to \$35.86 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,000. The subject property has an improvement assessment of \$109,617 or \$38.11 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 from .06 to .28 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of vinyl exterior construction containing either 2,770 or 2,828 square feet of living area and ranging in age from 9 to 17 years old. The comparables each feature 2.5 or 3.5 bathrooms, a full basement (one of which is finished), central air conditioning, and a garage containing either 549 or 560 square feet of building area. Two comparables each have 1 fireplace. The comparables have improvement assessments ranging from \$108,790 to \$113,963 or from \$39.27 to \$40.60 per square foot of living area.

### **Conclusion of Law**

The taxpayer contends improvement 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 improvement assessment is not warranted.

The parties submitted a total of seven suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #3, along with board of review comparables #1 and #3 based on each of these dwellings having 3.5 bathrooms relative to the subject's 2.5 bathrooms. Additionally, appellant's comparable #3 has a significantly larger dwelling size relative to the subject dwelling. The Board also gave less weight to board of review comparable #4 due to this dwelling having a finished basement, dissimilar to the subject's unfinished basement. On this record, the Board finds the best evidence of equity in assessment to be appellant's comparables #1 and #2, along with board of review comparable #2 as these comparables are most similar overall to the subject dwelling in location, age, dwelling size, and features. The best comparables in the record have improvement assessments ranging from \$103,601 to \$112,463 or from \$35.79 to \$40.60 per square foot of living area. The subject's improvement assessment of \$109,617 or \$38.11 per square foot of living area falls within the range established by the two best equity comparables in

the record both on an overall improvement basis and on a price per square foot of living area basis.

Therefore, based on this record, and after considering all the comparables submitted by the parties with emphasis on those properties that are most similar in characteristics to the subject dwelling, and after considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

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:

April 21, 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 9-125 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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