



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

APPELLANT: Harjit Badwal
DOCKET NO.: 24-02318.001-R-1
PARCEL NO.: 07-20-101-028

The parties of record before the Property Tax Appeal Board are Harjit Badwal, 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: \$43,374
IMPR.: \$201,019
TOTAL: \$244,393

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 one-story dwelling of frame exterior construction with 3,377 square feet of living area. The dwelling is approximately 30 years old. Features of the home include a full basement with 3,039 square feet of finished area, 3½ bathrooms, central air conditioning, three fireplaces, and an 810 square foot garage. The property has an approximately 20,909 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code and from 208 to 1,325 feet from the subject property. The comparables consist of 1-story or 1.5-story dwellings of frame exterior construction which are either 26 or 30 years old. The homes range in size from 3,067 to 3,761 square feet of living area. Each home has a basement with finished area ranging in size from 851

to 2,200 square feet, 3 or 4 full bathrooms, three dwellings each have an additional half-bath, central air conditioning, one to three fireplaces, and a garage of ranging in size from 500 to 912 square feet of building area. The comparables have improvement assessments ranging from \$163,172 to \$202,729 or from \$51.37 to \$56.01 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$183,735 or \$54.24 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$244,393. The subject property has an improvement assessment of \$201,019 or \$59.53 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables along with both the subject's and applicable property record cards of the board of review comparables. Each of the comparables are located in the same neighborhood code as the subject and from .05 to .14 of a mile from the subject. The comparables consist of one-story dwellings of frame exterior construction which range in age from 3 to 28 years old. The homes range in size from 2,429 to 2,940 square feet of living area. Each comparable has a full or partial basement, two of which have finished areas of 1,215 and 1,505 square feet, 2½ or 3½ bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 621 to 702 square feet of building area. The comparables have improvement assessments ranging from \$158,136 to \$182,257 or from \$55.78 to \$67.70 per square foot of living area. Based on the foregoing evidence and argument, 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 parties submitted a total of seven equity comparables located in relatively close proximity to the subject to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2, due to differing story-height/design when compared to the subject. The Board has given reduced weight to board of review comparables #2 and #3, due to differences in age, dwelling size, and/or lack of finished basement feature, which is an amenity of the subject.

The Board finds the best equity comparables in the record consist of appellant's comparables #1, #3 and #4 along with board of review comparable #1. Each of these comparables are similar to the subject in age, design, dwelling size, basement and finished basement feature along with some other characteristics. The subject has superior finished basement area when compared to each of these best comparables indicating upward adjustments to the comparables are necessary

to make them more equivalent to the subject dwelling. Adjustments are also necessary for differences in fireplace count and garage size when compared to the subject. The four best comparables in the record have improvement assessments ranging from \$163,172 to \$189,031 or from \$51.37 to \$56.01 per square foot of living area. The subject's improvement assessment of \$201,019 or \$59.53 per square foot of living area falls above the range established by the best comparables in this record both in terms of overall assessment and on a per-square-foot of living area basis which the Board finds to be logical. The subject dwelling has a superior finished basement area in terms of size and has more fireplaces than any of the best comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this evidence and after considering adjustments to the 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: _____

November 25, 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
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Harjit Badwal, by attorney:
Arden Edelcup
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085