



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

APPELLANT: Radha Sanka  
DOCKET NO.: 18-01400.001-R-1  
PARCEL NO.: 16-20-407-010

The parties of record before the Property Tax Appeal Board are Radha Sanka, the appellant; 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:** \$87,994  
**IMPR.:** \$61,991  
**TOTAL:** \$149,985

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 2018 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 with brick exterior construction containing 2,615 square feet of living area. The dwelling was built in 1968. Features of the home include a partial, unfinished basement, central air conditioning, one fireplace, and an attached garage with 483 square feet of building area. The property has a 20,088-square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located from .07 to .14 of a mile from the subject with two properties being in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 12,000 to 20,088 square feet of land area and are improved with two, one-story and three, two-story dwellings with brick exterior construction that range in size from 2,578 to 3,651 square feet of living area. The dwellings range in age from 49 to 52 years old. Each comparable has a basement with two being partially

finished. Each dwelling also has central air conditioning, a fireplace, and an attached garage ranging in size from 483 to 624 square feet of building area. The comparables sold from August 2016 to June 2018 for prices ranging from \$437,290 to \$636,500 or from \$135.58 to \$177.51 per square foot of living area, including land. The appellant provided the Multiple Listing Service (MLS) data sheets associated with each of the five comparable sales, along with a narrative brief arguing that the MLS sheets indicate that the subject property has lost value since its initial purchase in 2016 and the comparables are over assessed based upon their recent purchase prices. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$144,321 to reflect a market value of \$433,006 when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,184. The subject's assessment reflects a market value of \$505,393 or \$193.27 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .097 to .886 of a mile from the subject, with three properties being located within the same assessment neighborhood code as the subject property. The board of review comparables #2 and #3 were also submitted by the appellant as comparables #1 and #2, respectively. The comparables are improved with one-story dwellings with brick exterior construction that range in size from 1,990 to 2,953 square feet of living area.<sup>1</sup> The dwellings were built from 1952 to 1969. Each dwelling has a basement with one being partially finished. Each home also has central air conditioning, a fireplace, and an attached garage ranging in size from 483 to 546 square feet of building area. Comparables #1 and #2 each have 800-square foot inground swimming pools according to the applicable property record cards. The comparables sold from August 2016 to July 2018 for prices ranging from \$437,290 to \$675,000 or from \$169.62 to \$256.28 per square foot of living area, including land. The board of review also submitted property record cards for the subject and each of its comparables as well as the MLS sheet associated with the subject's sale in May 2016 for a price of \$500,000 after being on the market for ten days. Based on this evidence, the board of review requested the subject's assessment be sustained.

In rebuttal, the appellant argued that board of review comparable sale #1 is an outlier and not similar to the subject property. The appellant submitted an MLS data sheet associated with the sale of board of review comparable #1 depicting that this property underwent in excess of \$300,000 in renovation and upgrades throughout the home and it features an "Olympic inground" swimming pool. Additionally, the appellant argued that the board of review comparable #4 is nearly 25% smaller in dwelling size compared to the subject, and likewise underwent significant renovations as depicted in the MLS sheet.

### **Conclusion of Law**

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<sup>1</sup> The land sizes of the comparable properties were not disclosed on the board of review's grid or the attached property record cards.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 six comparable sales submitted by the parties including two common comparables. The Board gives less weight to appellant's comparable #3, #4 and #5 based on their dissimilar two-story designs when compared to the subject's one-story style. Additionally, appellant's comparables #3 and #5 are each much larger in dwelling size compared to the subject, and have finished basements, unlike the subject's unfinished basement. The Board also gave less weight to board of review comparable #1 as this property appears to be an outlier based on its sale price being significantly higher than the remaining comparables submitted by the parties. Furthermore, this property has undergone such extensive renovations and upgrades, such that making adjustments to this comparable for numerous superior features in order to make it more equal to the subject property would be difficult to support and thus inappropriate.

The Board finds the best evidence of market value to be the parties' two common comparables. These two best comparables in the record are similar to the subject in location, design, age, dwelling size, and several features, although the parties' common comparable has an inground pool that is not a feature of the subject. The two best comparables in the record sold in August 2016 and September 2017 for prices of \$480,000 and \$437,290 or for \$177.51 and \$169.62 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$505,393 or \$193.27 per square foot of living area, including land, which is above the two best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, such as slight difference in the size of their basements and/or living areas, the Board finds that the subject's market value as reflected by its assessment is not supported and a reduction in the subject's assessment is 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:

December 15, 2020



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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