



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

APPELLANT: Radha Sanka  
DOCKET NO.: 19-09510.001-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:** \$83,019  
**IMPR.:** \$55,500  
**TOTAL:** \$138,519

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from the 2018 assessment year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge the assessment for the 2019 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 brick exterior construction with 2,615 square feet of living area. The dwelling was constructed in 1968 and is approximately 51 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 483 square foot garage. The property has an approximately 20,090 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 three comparable sales located from 0.13 of a mile to 1.79 miles from the subject property. The comparables have sites that range in size from 12,000 to 17,903 square feet of land area and are improved with one-story dwellings of brick exterior construction that range in size from 2,615 to 2,799 square feet of living area. The dwellings range in age from 50 to 57 years old. Each comparable has a basement, two with finished area,

central air conditioning, one fireplace and a garage with either 483 or 506 square feet of building area. The properties sold in August and September 2019 for prices ranging from \$380,000 to \$460,000 or from \$145.31 to \$164.34 per square foot of living area, land included.

The appellant submitted written comments reporting a 2018 favorable decision from this Board and market conditions in the subject's neighborhood. The appellant submitted a copy of the Final Administrative Decision of the Illinois Property Tax Appeal Board's granting a reduction in the subject's 2018 assessment. With respect to marketing conditions in the subject's neighborhood, the appellant contended that its three comparable sales sold for substantially less than the original list prices and submitted copies of the Multiple Listing Service (MLS) sheets on each of the three comparables in support of this contention. The appellant argued sale prices in the subject's neighborhood are depressed, relative to 2016. The appellant asserted that the 2019 assessment increase of \$17,165 or \$51,495 in market value are supportive of the overvaluation argument. Based on this evidence, the appellant requested the subject's assessment be reduced to \$136,860 which reflects a market value of \$410,621 or \$157.03 per square foot of living area, land included, 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 \$167,650. The subject's assessment reflects a market value of \$509,729 or \$194.93 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% 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 within 0.89 of a mile from the subject property. The comparables have sites that range in size from 11,550 to 28,000 square feet of land area and are improved with one-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 1,990 to 3,241 square feet of living area. The homes were built from 1952 to 1967. Each comparable has a basement, three with finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 484 to 560 square feet of building area. The properties sold from July 2018 to March 2021 for prices ranging from \$509,000 to \$535,000 or from \$165.07 to \$256.28 per square foot of living area, land included.

The board of review also submitted a copy of the appellant's comparable sales grid analysis and the Multiple Listing Service (MLS) sheet on its comparable #4. Without comment, the board of review circled the appellant's site size and the proximity to the subject for the appellant's comparables #2 and #3. The MLS sheet on board of review comparable #4 disclosed a contract date of December 2020 and closing date for the sale of March 2021. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant submitted comments critiquing the board of review's comparable sales. The appellant contended that the board of review's comparables were dissimilar to the subject in dwelling size, site size, basement finish, and/or had "significant material improvements" while the subject property has had "no improvements of significance." In support of these claims, the appellant submitted copies of the MLS listing sheets for each of the board of review's comparables. The appellant also noted that the board of review's comparable #4 closed in March 2021 and not December 2020 as reported in its grid analysis.

**Conclusion of Law**

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 parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 which is located in a different township than the subject property. The Board gives less weight to the board of review comparables #2, #3 and #4 which differ from the subject in age, dwelling size and/or sold in March 2021 less proximate in time to the January 1, 2019 assessment date at issue than other comparables in the record.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold in June or September 2019 for prices ranging from \$380,000 to \$518,000 or from \$145.31 to \$176.49 per square foot of living area, including land. The Board finds the appellant's comparable #2 is most similar to the subject. This property sold for \$422,500 or \$161.38 per square foot of living area, land included. The subject's assessment reflects a market value of \$509,729 or \$194.93 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall basis and above the range on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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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COUNTY

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