



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

APPELLANT: Radha Sanka
DOCKET NO.: 21-01859.001-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: \$82,985
IMPR.: \$55,478
TOTAL: \$138,463

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 2021 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 1-story dwelling of brick exterior construction with 2,615 square feet of living area. The dwelling was constructed in 1968 and is approximately 53 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 483 square foot garage. 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 three comparable sales. The comparables are located from 0.21 of a mile to 1.17 miles from the subject and two comparables are within the same assessment neighborhood code as the subject. The parcels range in size from 11,920 to 13,678 square feet of land area¹ and are improved with 1-story homes of brick exterior construction with

¹ Additional details regarding the comparables are found in their listing sheets and property record cards presented by the appellant.

2,578 or 2,975 square feet of living area. The dwellings are 52 or 53 years old. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 462 to 506 square feet of building area. The comparables sold from April to September 2020 for prices ranging from \$380,000 to \$437,500 or from \$147.40 to \$155.16 per square foot of living area, including land. The appellant presented a property record card for comparable #1, which discloses this property sold again in April 2021 for \$726,000 or \$281.61 per square foot of living area, including land.

As part of the appeal, the appellant also disclosed that the subject property is an owner-occupied residence. The Board takes judicial notice that this property was the subject matter of an appeal before the Board for the 2019 tax year under Docket Number 19-09510.001-R-1 whereby the appellant challenged the subject's assessment of \$167,650. In that appeal the Board issued a decision lowering the assessment of the subject property to \$138,519 based on the evidence submitted by the parties.

The appellant also submitted a brief contending that the comparables are similar to the subject in dwelling size. The appellant asserted the subject was purchased in 2016 for a greater price than the comparables sold for in 2020, indicating that the market for homes in the subject's neighborhood is depressed.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$130,626, which would reflect a market value of \$391,917 or \$149.87 per square foot of living area, including land, 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 \$167,582. The subject's assessment reflects a market value of \$504,006 or \$192.74 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 0.9979 was applied to non-farm properties in West Deerfield Township.

The board of review presented the subject's property record card, which disclosed the subject had a 2020 tax year assessment of \$167,935, indicating that an equalization factor of 1.0017 was applied to non-farm properties in West Deerfield Township in 2020.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales where comparable #2 is the same property as the appellant's comparable #1. The comparables are located from 0.13 to 0.21 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 12,000 to 15,000 square feet of land area and are improved with 1-story homes of brick exterior construction ranging in size from 2,578 to 2,953 square feet of living area. The dwellings were built from 1967 to 1969. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a 483 or 506 square foot garage. Comparable #3 has an inground

swimming pool. The comparables sold from July 2020 to August 2021 for prices ranging from \$645,000 to \$726,000 or from \$240.58 to \$281.61 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant asserted that the appellant's comparable #1/board of review's comparable #2 has a finished basement unlike the subject and had significant renovations in 2021 prior to its April 2021 sale. The appellant presented a listing sheet for the April 2021 sale which disclosed the property was rehabbed in 2021. The appellant further asserted the board of review's comparable #3 had also been recently updated and presented the listing sheet for a June 2017 sale of this property which disclosed the property had been remodeled and updated. The appellant contended that the board of review's comparable #1 has a smaller site than the subject and was recently renovated. The appellant presented a listing sheet for the July 2020 sale of this property which disclosed the property was rehabbed in 2020. The appellant also contended that the board of review's comparable #4 has a smaller site than the subject and has a finished basement unlike the subject. The appellant argued this comparable sold less proximate in time to the January 1, 2020 assessment date.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Board for the 2019 tax year under Docket No. 19-09510.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$138,519. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2021 tax years are within the same general assessment period, an equalization factor of 1.0017 was applied in West Deerfield Township in 2020, and an equalization factor of 0.9979 was applied in West Deerfield Township in 2021. Furthermore, the decision of the Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash

value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$138,463 ($\$138,519 \times 1.0017 \times 0.9979$), which is less than the 2021 assessment of the subject property of \$167,582.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains seven comparable sales, with one property having sold twice, for the Board's consideration. The Board gives less weight to the appellant's comparable #3 and the board of review's comparable #3, which are less similar to the subject in dwelling size than other comparables in this record. Moreover, the appellant's comparable #3 is located more than one mile from the subject. The Board gives less weight to the board of review's comparable #2, which recently had significant renovations unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 and the board of review's comparables #1 and #4, which are similar to the subject in dwelling size, age, location, and some features, although these comparables have finished basement area unlike the subject and smaller lots than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold from July 2020 to August 2021 for prices ranging from \$380,000 to \$678,000 or from \$147.40 to \$259.27 per square foot of living area, including land. The subject's assessment after reduction reflects a market value of \$416,430 or \$159.25 per square foot of living area, land included, which is within the range of the best comparable sales. The Board finds on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, that the comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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 18, 2023



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

Radha Sanka
905 North Ave.
Deerfield, IL 60015

COUNTY

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