



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

APPELLANT: Radha Sanka  
DOCKET NO.: 23-03168.001-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 **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:** \$77,682  
**IMPR.:** \$125,380  
**TOTAL:** \$203,062

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 2023 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.<sup>1</sup> The dwelling was constructed in 1968 and is approximately 55 years old. Features of the home include an unfinished partial basement, central air conditioning, one fireplace and a 483 square foot garage. The property has an approximately 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 the overvaluation argument the appellant submitted a grid analysis, Multiple Listing Service (MLS) sheets and property record cards with information on three comparable sales located within 0.26 of a mile from the subject property. The comparables have sites

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<sup>1</sup> The Board finds the best description of the subject's dwelling size was found in its property record card submitted by the board of review as well as the grid analysis submitted by the appellant.

ranging in size from 12,000 to 13,504 square feet of land area<sup>2</sup> and are improved with a 1-story or a 2-story dwelling of brick exterior construction ranging in size from 2,615 to 3,115 square feet of living area. The dwellings range in age from 54 to 57 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace and a 483 or 484 square foot garage. The MLS sheets submitted by the appellant for the comparables disclosed comparable #1 was an REO/HUD owned property at the time of sale. The properties sold from March to June 2023 for prices ranging from \$524,225 to \$585,000 or from \$176.03 to \$223.71 per square foot of living area, land included.

In further support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$565,000 as of January 1, 2023. The appraisal was prepared by Lawrence D. Merzel, a Certified Residential Real Estate Appraiser. The intended use of the appraisal was for the appellant's personal use.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting five comparable sales located within 0.76 of a mile from the subject property. The comparables have sites that range in size from 10,123 to 20,800 square feet of land area that are improved with ranch style dwellings of brick exterior construction ranging in size from 1,441 to 2,380 square feet of living area. The homes range in age from 65 to 73 years old. Four comparables have a basement, with three having finished area, and one comparable has no basement. Each dwelling has central air conditioning and a 2-car garage. Three homes have either one or two fireplaces. Comparable #5 has a screen porch. The comparables sold from April 2022 to May 2023 for prices ranging from \$410,000 to \$549,000 or from \$201.68 to \$359.54 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in site size, condition, room count, dwelling size, basement amenity, modernization and other elements arriving at adjusted sale prices of the comparables ranging from \$552,450 to \$584,000 and an opinion of market value for the subject of \$565,000. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$169,780 which reflects a market value of \$509,391 or \$194.80 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 \$203,062. The subject's assessment reflects a market value of \$609,247 or \$232.98 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparables located within approximately 0.15 of a mile from the subject property. Board of review comparable #2 is the same property as the appellant's gridded comparable #3.

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<sup>2</sup> Some descriptive details for the appellant's comparable properties were found in the MLS sheets and property record cards submitted by the appellant.

<sup>3</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

The comparables have sites with 12,000 or 15,000 square feet of land area and are improved with 1-story dwellings of brick exterior construction with either 2,615 or 2,681 square feet of living area. The homes range in age from 54 to 56 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace and a 483 or 506 square foot garage. The comparables sold from August 2021 to August 2023 for prices ranging from \$585,000 to \$860,000 or from \$223.71 to \$328.87 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant submitted written comments and the MLS sheets for board of review comparables #1 and #3. The appellant critiqued board of review's comparables #1 and #3 arguing each has a smaller site size and a finished basement unlike the subject. The appellant contended board of review comparable #1 is an outlier due to "significant material improvements made during an extensive 2020 renovation" as depicted in the property's MLS sheet. The appellant further argued that, based on its August 2021 sale date, board of review comparable #3 should not be considered by this Board.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains five comparables sales, as one property was common to both parties, and the appellant also submitted an appraisal for the Board's consideration.

As to the appellant's appraisal, the Board finds the comparables utilized by the appraiser are dissimilar to the subject in dwelling size, site size and/or foundation features. Furthermore, the appraiser reported that comparable #1 was "razed in order to accommodate a new home constructed on the lot," suggesting this is not comparable property due to it having a different highest and best use than the subject. Moreover, the appraiser made significant adjustments to the comparables without providing any support or explanation. For these reasons, the Board calls into question the reliability and credibility of the appraiser's estimated opinion of value for the subject property. As a result, little weight is given to the opinion of value for the subject as presented in the appraisal. The Board shall, however, consider the raw comparable sales presented in the appellant's appraisal report.

Of the ten comparables submitted by the parties, the Board gives less weight to each of the appraisal comparables which are substantially different from the subject in dwelling size, site size and/or foundation features. The Board gives less weight to appellant comparable #1 and board of review comparable #1 which appear to be outliers based on their sale price per square foot relative to other properties in the record as well as MLS information.

The Board finds the best evidence of market value to be appellant comparables #2 and #3 along with board of review comparables #2 and #3, including the parties' common property. These

best comparables are more similar to the subject in location, age and dwelling size but present varying degrees of similarity to the subject in site size, basement finish and design, suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from August 2021 to June 2023 for prices ranging from \$575,000 to \$645,000 or from \$184.59 to \$240.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$609,247 or \$232.98 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences from the subject, such as site size, the Board finds 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: \_\_\_\_\_

January 21, 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

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