Exactly. Inside this surfaceeffects.ini i changed the following:

[Sand_Track Rolling]
Fricion=1
Emitter0=e_tk_roll_sand

[Sand_Track Sliding]
Friction=1
Emitter0=e_tk_sld_sand

into

[Sand_Track Rolling]
Sound0=SandTrackRoll
Fricion=1
Emitter0=e_tk_roll_sand

[Sand_Track Sliding]
Sound0=SandTrackRoll
Friction=1
Emitter0=e_tk_sld_sand

I also checked if the referred preset was by chance bugged up. Bit i did not find any problems. I
also tried copy pasting wheel sound to the treads, this didn't work either.
Maybe it happens to be disabled from within the game, and some script did the trick, i dont know.