



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

APPELLANT: Scott Nytko
DOCKET NO.: 16-04898.001-R-1
PARCEL NO.: 04-33-304-078

The parties of record before the Property Tax Appeal Board are Scott Nytko, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$8,044
IMPR.: \$40,771
TOTAL: \$48,815

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 2016 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 duplex¹ of wood siding exterior construction with 1,808 square feet of living area. The dwelling was constructed in 1988. Features of the dwelling include a crawl space foundation, central air conditioning and a 528 square foot garage. The property has a 13,039 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in Zion, between 1.26 and 1.88 miles from the subject property. The comparables have sites ranging in size from 8,520 to 21,722 square feet of land area. The comparables consist of one-story dwellings of aluminum or wood siding exterior construction containing 1,728 or 2,160 square feet of living area that were

¹ Descriptive details about the subject property were submitted in the property record card evidence submitted by the board of review.

constructed in 1989. The appellant did not disclose if the comparables had central air conditioning. Three comparables have unfinished basements and two comparables each have a garage containing 528 or 576 square feet of building area. The comparables sold from December 2014 to August 2016 for prices ranging from \$57,000 to \$87,500 or from \$26.39 to \$50.64 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,815. The subject's assessment reflects a market value of \$147,210 or \$81.42 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in Beach Park and in the same neighborhood code as the subject as assigned by the township assessor. The comparables have sites ranging in size from 12,069 to 30,688 square feet of land area. The comparables consist of one-story single-family dwellings of brick or wood siding exterior construction that range in size from 1,584 to 1,886 square feet of living area. The dwellings were constructed from 1983 to 1991. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 418 to 864 square feet of building area. In addition, one comparable has a fireplace. These properties sold from July 2015 to March 2017 for prices ranging from \$158,000 to \$187,000 or from \$90.60 to \$118.06 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, counsel for the appellant contends that the board of review comparables are not comparable as they are single family homes versus duplexes.² In a rebuttal grid analysis, counsel reiterated the three best comparable sales in the record and contended the subject's assessment should be reduced.

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 parties submitted seven suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables due to their distant locations from the subject being more than 1.26 miles away and in a different village. The Board finds the appellant's comparable #4 and board of review comparable #2 sold in 2014 and 2017 which are

² The Board finds the appellant's evidence in this record is unclear as to whether the appellant's comparables are single family or duplex designs.

less proximate in time to the assessment date at issue and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be comparables #1 and #3 submitted by the board of review. These two comparables are similar to the subject in location, dwelling size, age and features. These comparables sold in July 2015 and November 2016 for prices of \$158,000 and \$176,500 or for \$90.60 and \$93.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$147,210 or \$81.42 per square foot of living area, which is less than the two most similar comparable sales in this record, but is also supported given the subject lacks a basement and has a smaller land area. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no 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: January 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Scott Nytko, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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