



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

APPELLANT: Scott Nytko  
DOCKET NO.: 17-03781.001-R-1  
PARCEL NO.: 04-33-318-038

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:** \$8,299  
**IMPR.:** \$18,044  
**TOTAL:** \$26,343

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 2017 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 wood siding exterior construction with 960 square feet of living area. The dwelling was constructed in 1958. Features of the home include a crawl-space foundation, central air conditioning and a 440 square foot garage. The property has a 12,572 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 five comparable sales located between .174 and .947 of a mile of the subject property, three of which are located in the subject's neighborhood code as assigned by the township assessor. The comparables have sites ranging in size from 7,800 to 9,420 square feet of land area. The comparables consist of one-story dwellings of wood siding exterior construction ranging in size from 816 to 1,008 square feet of living area. The dwellings were constructed from 1939 to 1954. The appellant reported that one comparable has a

basement, two comparables have central air conditioning and each comparable has a garage ranging in size from 240 to 440 square feet of building area. The comparables sold from March 2016 to July 2017 for prices ranging from \$21,199 to \$54,000 or from \$23.69 to \$60.00 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 \$26,343. The subject's assessment reflects a market value of \$79,466 or \$82.78 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a grid analysis critiquing the appellant's evidence. The board of review contends that the appellant's comparables #1, #3, #4 and #5 were sold "as is" through a foreclosure, Bank REO (real estate owned) sale or an auction. The board of review also contends the appellant's comparable #2 was not advertised for sale. As documentary support, the board of review submitted copies of each of the property record cards and the Multiple Listing Service (MLS) sheets for each of the appellant's comparables, along with the PTAX-203 Illinois Real Estate Transfer Declaration for appellant's comparable #2.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same neighborhood code as the subject as assigned by the township assessor and within .636 of a mile of the subject property. The comparables have sites ranging in size from 8,381 to 20,908 square feet of land area. The comparables consist of one-story dwellings of wood siding exterior construction that range in size from 700 to 880 square feet of living area. The dwellings were constructed from 1947 to 1953. One comparable has a crawl space foundation, two comparables each have a concrete slab foundation, one comparable has fireplace and each comparable has a garage ranging in size from 440 to 820 square feet of building area. The properties sold from January 2016 to August 2017 for prices of \$70,000 and \$95,500 or from \$86.21 to \$108.52 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant asserted that section 16-183 of the Property Tax Code (35 ILCS 200/16183) requires the Property Tax Appeal Board to consider compulsory sales as valid comparable sales. The appellant also argued that board of review comparables #1 and #2 are not comparable to the subject due to their smaller dwelling sizes. In a rebuttal grid analysis, counsel reiterated the five best comparable sales in the record, which includes board of review comparable #3 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 record contains information on eight sales provided by the parties. The evidence in the record disclosed that three of the appellant's sales were bank REO sales or foreclosures. Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider these sales in revising and correcting the subject's assessment.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sale #2 as the PTAX-203 document reported the property had not been advertised for sale, which calls into question the arms-length nature of the sale. The Board also gave less weight to the appellant's comparable #5 due to its dissimilar age and basement foundation when compared to the subject's crawl space foundation. Additionally, the appellant's comparable #1 appears to be an outlier since it sold for a price of \$21,199 or \$23.69 per square foot of living area, including land, which is significantly less than the remaining comparable sales in the record. The Board gave reduced weight to board of review comparable #1 for its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales #3 and #4, along with board of review comparable sales #2 and #3. These four comparables are similar to the subject in location, dwelling size, design, age and features. These comparables sold from August 2016 to August 2017 for prices ranging from \$45,000 to \$95,500 or from \$55.15 to \$108.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$79,466 or \$82.78 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. 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.

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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: February 18, 2020



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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

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