



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

APPELLANT: Scott Nytko
DOCKET NO.: 19-07150.001-R-1
PARCEL NO.: 04-28-212-010

The parties of record before the Property Tax Appeal Board are Scott Nytko, the appellant, by attorney Sreeram Natarajan, of Natarajan Worstell LLC in Chicago, 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: \$5,021
IMPR.: \$40,195
TOTAL: \$45,216

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 2019 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 split-level dwelling of aluminum siding exterior construction with 1,380 square feet of above grade living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, a finished lower level, central air conditioning, and a 480 square foot garage.¹ The property has an 8,100 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables with the same assessment neighborhood code as the subject and located within .83 miles from the subject. The comparables are described as split-level dwellings of aluminum or

¹ The Board finds the best description of the subject property was found in the subject's property record presented by the board of review which disclosed the subject has a finished lower level.

vinyl siding exterior construction ranging in size from 1,248 to 1,380 square feet of above grade living area. The dwellings were built from 1993 to 2000. Three comparables have central air conditioning. The comparables have improvement assessments ranging from \$30,117 to \$36,086 or from \$24.13 to \$26.15 per square foot of above grade living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,216. The subject property has an improvement assessment of \$40,195 or \$29.13 per square foot of above grade living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject and located from .54 to 1.23 miles from the subject. The comparables consist of split-level dwellings of aluminum siding, vinyl siding or brick exterior construction ranging in size from 1,308 to 1,457 square feet of above grade living area. The dwellings were constructed from 1995 to 2006. Each comparable has a finished lower level, central air conditioning, and a garage ranging in size from 480 to 616 square feet of building area. The comparables have improvement assessments ranging from \$42,011 to \$49,817 or from \$32.12 to \$34.26 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to their lack of a basement, central air conditioning and/or a garage. The Board gives less weight to board of review comparables #1, #2 and #3 due to their distant locations being over 1 mile from the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #4 and #5 which are most similar to the subject in location, age, dwelling size, and features. The comparables have improvement assessments of \$42,011 and \$46,564 or \$32.12 and \$34.26 per square foot of above grade living area. The subject has an improvement assessment of \$40,195 or \$29.13 per square foot of above grade living area, which falls below the improvement assessments of the two best comparables in the record both on overall and per square foot bases. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is 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: July 19, 2022



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:
Sreeram Natarajan
Natarajan Worstell LLC
33 North LaSalle Street
Suite 1930
Chicago, IL 60602

COUNTY

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