FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Scott Nytko
DOCKET NO.: 25-00500.001-R-1
PARCEL NO.: 04-17-411-025

The parties of record before the Property Tax Appeal Board are Scott Nytko, the appellant, by Ronald Kingsley, attorney-at-law of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:	$7,454
IMPR.:	$73,665
TOTAL:	$81,119

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 2025 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 is improved with a one-story dwelling of wood siding exterior construction containing 1,848 square feet of living area. The dwelling was constructed in 1989 and is approximately 36 years old. Features of the property include a full basement and two bathrooms. The property has a 6,149 square foot site located in Zion, Zion 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 composed of one-story dwellings of wood frame exterior construction that range in size from 1,652 to 1,892 square feet of living area. The homes range from 60 to 65 years old. Each comparable has a full basement and 1½ or 2 bathrooms. One comparable has central air conditioning. Two comparables each have one fireplace and a garage with 480 and 576 square feet of building area, respectively. These properties have sites ranging in size from approximately 7,976 to 11,439 square feet of land area.

The comparables are located from .12 of a mile to 1.30 miles from the subject property. The sales occurred from January 2023 to December 2023 for prices ranging from $173,000 to $250,000 or from $91.44 to $133.33 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $65,905.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $81,119. The subject's assessment reflects a market value of $243,381 or $131.70 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of wood siding or brick exterior construction that range in size from 1,536 to 1,980 square feet of living area and are 37 to 60 years old. Each property has a full basement and two bathrooms. One comparable has central air conditioning and a garage with 529 square feet of building area. The comparables have sites ranging in size from 6,960 to 9,180 square feet of land area. The comparables have the same neighborhood code as the subject property and are located from .18 of a mile to 1.14 miles from the subject property. The sales occurred from July 2023 to September 2024 for prices of $250,000 and $270,000 or from $136.36 to $166.02 per square foot of living area, including land.

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 information on seven comparable sales to support their respective positions. The comparables have varying degrees of similarity to the subject in age, size and features that would require adjustments to make them more equivalent to the subject property. The Board gives less weight to appellant's comparable #1 as this property sold approximately two years prior to the assessment date at issue and the price is an outlier that is approximately 26% lower than the price of the next lowest comparable on a per square foot of living area basis. The remaining comparables sold from July 2023 to September 2024 for prices ranging from $205,000 to $270,000 or from $124.09 to $166.02 per square foot of living area, including land. The comparables that sold most proximate in time to the assessment date at issue include board of review comparables #1 and #2 that sold in September 2024 and January 2024 for prices of $255,000 and $270,000 or $166.02 and $140.63 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of $243,381 or $131.70 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is below the prices of the two comparables that sold most proximately in time to the assessment date. Based on this evidence the Board finds the subject's assessment is reflective of the property's market value and 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:

C E R T I F I C A T I O N

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: October 20, 2026

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 9-215 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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