FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Scott Nytko
DOCKET NO.: 25-00522.001-R-1
PARCEL NO.: 04-20-225-013

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 ***A Reduction*** 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:	$11,267
IMPR.:	$76,224
TOTAL:	$87,491

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 brick exterior construction containing 1,704 square feet of living area. The dwelling was constructed in 1963 and is approximately 62 years old. Features of the property include a full basement, one fireplace, 1½ bathrooms, an attached garage with 525 square feet of building area and a detached garage with 768 square feet of building area.[1] The property has a 20,600 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 five comparable sales improved with one-story dwellings of wood frame construction that range in size from 1,641 to 1,892 square feet of living area. The

[1] The board of review submitted a copy of the subject's property record card providing descriptive information about the subject dwelling and garages.

homes are 60 to 78 years old. Each comparable has a full basement, two comparables have central air conditioning, three comparables have one fireplace each, and three comparables have a garage ranging in size from 308 to 576 square feet of building area. The comparables have 1½, 2 or 5 bathrooms. These properties have sites ranging in size from approximately 7,976 to 14,201 square feet of land. The comparables have the same neighborhood code as the subject property and are located from .58 of a mile to 1.13 miles from the subject. The sales occurred from January 2023 to December 2023 for prices ranging from $173,000 to $250,000 or from $91.44 to $148.69 per square foot of living area, including land. Based on these sales, the appellant requested the subject's total assessment be reduced to $82,920.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $90,631. The subject's assessment reflects a market value of $271,920 or $159.58 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 four comparable sales improved with one-story dwellings with brick, wood siding or aluminum siding exteriors that range in size from 1,000 to 1,247 square feet of living area. The homes are 55 to 66 years old. Three comparables have full basements and each comparable has one bathroom. One comparable has a garage with 576 square feet of building area. These properties have sites ranging in size from 6,345 to 10,010 square feet of land. The comparables have the same neighborhood code as the subject property and are located from .18 to .79 of a mile from the subject property. The sales occurred from March 2025 to January 2026 for prices ranging from $205,000 to $214,900 or from $164.47 to $210.00 per square foot of living area, land included.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on nine comparable sales with the same neighborhood code as the subject property that are improved with homes similar to the subject in style and age. Despite the fact the board of review comparables sold more proximately in time to the assessment date at issue than the comparables submitted by the appellant, the Board gives the board of review comparables less weight due to differences from the subject in dwelling size being approximately 27% to 41% smaller than the subject home. The Board gives most weight to the appellant's comparables that range in size from 1,641 to 1,892 square feet of living area and are 60 to 70 years old. Appellant's comparables #1, #3, #4 and #5 have from ½ to 3½ more bathrooms than the subject suggesting downward adjustments to the comparables would be proper to make them more equivalent to the subject for this difference. Appellant's comparables #2 and #5 each have central air conditioning, unlike the subject property, necessitating downward adjustments to the comparables to make them more equivalent to the subject for this

difference. Conversely, appellant's comparables #1 and #3 have no fireplace, unlike the subject, and each of the appellant's comparables has less garage space than the subject, requiring upward adjustments to make them more equivalent to the subject for these differences. Additionally, each of the appellant's comparables has a smaller site than the subject indicating upward adjustments to the comparables may be appropriate. The appellant's comparables sold from January to December 2023 for prices ranging from $173,000 to $250,000 or from $91.44 to $148.69 per square foot of living area, including land. The subject's assessment reflects a market value of $271,920 or $159.58 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this record, after considering the suggested adjustments to the best comparables for differences from the subject property, the Board finds the subject property had a market value as of the assessment date at issue of $262,500 or approximately $154.05 per square foot of living area, including land, and a 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:

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

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