



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

APPELLANT: Scott Nytko
DOCKET NO.: 25-00528.001-R-1
PARCEL NO.: 04-22-311-004

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: \$9,512
IMPR.: \$75,392
TOTAL: \$84,904

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 two-story dwelling with a wood siding exterior that contains 2,280 square feet of living area. The dwelling was constructed in 1904 and is approximately 121 years old. Features of the property include a full basement with 1,140 square feet, central air conditioning, three bathrooms, and a detached garage with 600 square feet of building area. The property has an 8,800 square foot site 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 1.5-story, 2-story or 2.5-story dwellings of wood frame construction that range in size from 1,881 to 2,492 square feet of living area. The homes are 114 to 120 years old. Each comparable has a basement containing from 281 to 1,206 square feet. The comparables have two, three or four bathrooms and two comparables each have a 576 square foot garage. These properties have sites ranging in size

from 8,446 to 8,799 square feet of land. The comparables have the same neighborhood code as the subject and are located from .14 to .40 of a mile from the subject property. The sales occurred from April 2023 to December 2024 for prices ranging from \$146,000 to \$220,000 or from \$69.84 to \$106.59 per square foot of living area, including land. Based on these sales, the appellant requested the subject's total assessment be reduced to \$67,633.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,904. The subject's assessment reflects a market value of \$254,737 or \$111.73 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 a copy of the subject's property record card and information on three comparable sales composed of 1.5-story or 2-story dwellings with wood siding or aluminum siding exteriors that range in size from 1,935 to 2,064 square feet of living area. The homes are from 105 to 119 years old. Each comparable has a basement ranging in size from 690 to 928 square feet, two bathrooms and a garage ranging in size from 480 to 576 square feet of building area. Two comparables have central air conditioning and one comparable has one fireplace. The comparables have sites with 8,526 or 8,624 square feet of land. The comparables have the same neighborhood code as the subject and are located from .11 to .65 of a mile from the subject property. These properties sold in August 2024 and April 2025 for prices ranging from \$220,000 to \$300,000 or from \$113.70 to \$145.35 per square foot of living area, including land.

The board of review also submitted a written statement from the Zion Township Assessor's Office asserting appellant's comparables #2, 3 and 5 have no garages; comparables #1, 2, 3, and 5 are older sales; and comparables #1 through 5 have no central air conditioning.

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 eight comparable sales to support their respective positions. The Board gives less weight to appellant's comparables #1, 2, 3 and 5 that sold in 2023 which is not as proximate in time to the assessment date as the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sale #4 and the board of review comparable sales that are improved with 1.5-story or 2-story dwellings that range in size from 1,881 to 2,064 square feet of living area and are 105 to 120 years old. Each of these comparables have one less bathroom than the subject indicating upward adjustments to the comparables would be appropriate to make them more equivalent to the subject for this difference. Appellant's comparable #4 and board of review comparable #1 do not have central air conditioning, unlike the subject property, necessitating upward adjustments to these two comparables to make them more equivalent to the subject for this difference. These four

comparables sold from August 2024 to April 2025 for prices ranging from \$170,000 to \$300,000 or from \$90.38 to \$145.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$254,737 or \$111.73 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, demonstrating the subject is not overvalued. Based on this evidence, after considering the appropriate adjustments to the best comparables, the Board finds the subject's total assessment reflects the property's fair cash 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: _____

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: _____

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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