FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Scott Nytko
DOCKET NO.: 25-00529.001-R-1
PARCEL NO.: 04-28-130-009

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:	$6,896
IMPR.:	$64,748
TOTAL:	$71,644

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 with an aluminum siding exterior that contains 1,176 square feet of living area. The dwelling was constructed in 1988 and is approximately 37 years old. Features of the property include a full basement, central air conditioning, and two bathrooms. The property has a 5,800 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 nine comparable sales improved with one-story dwellings of wood frame construction that range in size from 954 to 1,339 square feet of living area. The homes are from 36 to 71 years old. Each comparable has a basement containing from 912 to 1,339 square feet and 1, 1½ or 2 bathrooms. Five comparables have central air conditioning, and seven comparables have garages ranging in size from 440 to 720 square feet of building area.

The comparables have sites containing from 5,680 to 14,266 square feet of land. These properties have the same neighborhood code as the subject and are located from .35 to .62 of a mile from the subject property. The sales occurred from January 2023 to October 2024 for prices ranging from $115,000 to $214,900 or from $119.79 to $180.07 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to $56,834.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $71,644. The subject's assessment reflects a market value of $214,953 or $182.78 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 two comparable sales improved with one-story dwellings with aluminum siding or vinyl siding exteriors that have 1,312 and 1,092 square feet of living area and are 35 and 33 years old, respectively. Each comparable has a full basement, one or two bathrooms, and a garage with either 480 or 484 square feet of building area. One comparable has one fireplace. The comparables have sites with 7,575 and 9,000 square feet of land area. These properties have the same neighborhood code as the subject and are located .41 and .53 of a mile from the subject property. The sales occurred in August 2024 and June 2025 for prices of $275,000 and $239,000 or $209.60 and $218.86 per square foot of living area, including land, respectively.

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 eleven comparable sales to support their respective positions. The Board gives less weight to the comparables submitted by the appellant due to differences from the subject dwelling in age, the lack of central air conditioning amenity, and/or the sales occurred in 2023, less proximate in time to the assessment date at issue than the best comparables in this record. The Board finds the best evidence of market value to be the board of review comparable sales that are improved with dwellings similar to the subject in style, age and size. These comparables have varying degrees of similarity to the subject in features and would require adjustments to make them more equivalent to the subject property. Board of review comparable #2 has one less bathroom than the subject and requires an upward adjustment to make the comparable more equivalent to the subject for this difference. Conversely, board of review comparable #1 has a fireplace, unlike the subject property, and both board of review comparables have a garage whereas the subject has no garage, requiring downward adjustments to make the comparables more equivalent to the subject for these differences. Additionally, these two comparables have larger sites than the subject indicating downward adjustments for this difference would be appropriate. These two comparables sold proximately in time to the

assessment date in August 2024 and June 2025 for prices of $275,000 and $239,000 or $209.60 and $218.86 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of $214,953 or $182.78 per square foot of living area, including land, which is below the two best comparable sales in this record, which is appropriate when considering the applicable adjustments to the comparables. Based on this evidence the Board finds the assessment of the subject property is correct 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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