



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

APPELLANT: Scott Nytko
DOCKET NO.: 25-00530.001-R-1
PARCEL NO.: 04-28-218-007

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: \$9,054
IMPR.: \$93,996
TOTAL: \$103,050

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 1,586 square feet of living area. The dwelling was constructed in 1996 and is approximately 29 years old. Features of the property include a full basement, central air conditioning, two bathrooms and an attached garage with 484 square feet of building area. The property has a 7,614 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 composed of one-story dwellings of wood frame construction that range in size from 1,288 to 1,596 square feet of living area. The homes are 22 to 69 years old. Each property has a full basement, central air conditioning, and a garage ranging in size from 528 to 700 square feet of building area. The comparables have 1½, 2 or 3 bathrooms. One comparable has one fireplace. The comparables have sites ranging in size

from 5,920 to 21,793 square feet of land area. The comparables have the same neighborhood code as the subject property with four comparables located from .52 to 1.15 miles from the subject property. The sales occurred from January 2023 to April 2024 for prices ranging from \$205,000 to \$295,000 or from \$158.67 to \$195.65 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$87,750.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,050. The subject's assessment reflects a market value of \$309,181 or \$194.94 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 with vinyl siding or aluminum siding exteriors that range in size from 962 to 1,312 square feet of living area. The dwellings are 33 to 62 years old. Each comparable has central air conditioning, one or two bathrooms and a garage with 480 or 484 square feet of building area. Two comparables have full basements and one comparable has one fireplace. The comparables have sites containing from 5,800 to 9,000 square feet of land. The comparables have the same neighborhood code as the subject property and are located from .05 to .79 of a mile from the subject property. The sales occurred from February 2024 to June 2025 for prices ranging from \$195,000 to \$275,000 or from \$202.70 to \$218.86 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 eight comparable sales to support their respective positions. The Board gives less weight to appellant's comparable #1, #2 and #5 due to their sale dates occurring during 2023, not as proximate in time to the assessment date at issue as the best sales in this record. The Board gives less weight to appellant's comparable #1 and appellant's comparable #3 due to differences from the subject in age. The Board gives less weight to board of review comparable #2 due to differences from the subject in age and foundation. The Board finds the best evidence of market value to be appellant's comparable sale #4 and board of review comparables #1 and #3 that range in size from 1,092 to 1,472 square feet of living area and are from 28 to 35 years old. Each comparable is smaller than the subject dwelling and requires upward adjustments to make them more equivalent to the subject in size. These properties sold from February 2024 to June 2025 for prices ranging from \$239,000 to \$275,000 or from \$183.42 to \$218.86 per square foot of living area, including land. Board of review comparable #3 is most like the subject in location and sold in August 2024 for a price of \$275,000 or \$209.60 per square foot of living area, land included. The subject's assessment reflects a market value of \$309,181 or \$194.94 per square foot of living area, including land, which is above the total price range but within the range on a per square foot of living area basis as established by the best comparable

sales in this record. The subject's overall higher value is supported given the dwelling's larger size relative to these three comparables. Based on this evidence, after considering the appropriate adjustments to the best comparables, the Board finds 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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