



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

APPELLANT: Scott Nytko
DOCKET NO.: 25-00531.001-R-1
PARCEL NO.: 04-28-221-004

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: \$10,550
IMPR.: \$79,541
TOTAL: \$90,091

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 1,590 square feet of living area. The dwelling was constructed in 1964 and is approximately 61 years old. Features of the home include a 1,350 square foot basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 504 square feet of building area. The property has a 14,000 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 improved with one-story dwellings of wood frame construction that range in size from 1,348 to 1,665 square feet of living area. The homes are 68 to 83 years old. These properties have basements with 1,208 to 1,665 square feet of building area. Each property has one fireplace, a garage ranging in size from 336 to 1,012

square feet of building area, and 1½, 2½ or 3 bathrooms. Three comparables have central air conditioning. These properties have sites ranging in size from 7,501 to 19,153 square feet of land area. The comparables have the same neighborhood code as the subject property and are located from being along the same street and within the same block as the subject property to 1.67 miles from the subject property. The sales occurred from March 2023 to March 2024 for prices ranging from \$189,500 to \$259,000 or from \$113.81 to \$169.03 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$76,842.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,091. The subject's assessment reflects a market value of \$270,300 or \$170.00 per square foot of living area, land included, when using the statutory level of assessment for Lake County 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 comparables sales with comparable #1 being a duplicate of appellant's comparable #4. The comparables are composed of one-story dwellings with brick exteriors containing 1,479 and 1,630 square feet of living area that are 68 and 73 years old, respectively. Each property has a full basement, central air conditioning, two fireplaces, 2 or 2½ bathrooms and a garage with 504 or 880 square feet of building area. These properties have sites with 12,300 and 10,560 square feet of land area, respectively. The comparables have the same neighborhood code as the subject property and are located 1.67 and 1.45 miles from the subject property, respectively. The sales occurred in February 2024 and August 2024 for prices of \$250,000 and \$305,000 or \$169.03 and \$187.12 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 five comparables sales to support their respective positions with one comparable being a duplicate sale. The comparables are similar to the subject in location, style and most features. The Board gives less weight to appellant's comparables #1 and #2 due to the sales being the least proximate in time to the assessment date at issue as well as the facts that comparable #1 has no central air conditioning, which is a feature of the subject property, and comparable #2 is the least similar to the subject in land area, dwelling size and age. The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4 and the board of review comparable sales, which includes the duplicate sale submitted by the parties. These three comparables range in size from 1,479 to 1,630 square feet of living area and are 68 to 75 years old. The comparables sold from October 2023 to August 2024 for prices ranging from \$250,000 to \$305,000 or from \$162.28 to \$187.12 per square foot of living area, including land. Board of review comparable #2 sold nearest in time to the assessment date at

issue for a price of \$305,000 or \$187.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$270,300 or \$170.00 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported by the comparable that sold closest in time to the assessment date at issue. Based on this evidence 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Scott Nytko, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085