



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

APPELLANT: Weistein & Anne Maxfield  
DOCKET NO.: 24-00872.001-R-1  
PARCEL NO.: 16-10-410-015

The parties of record before the Property Tax Appeal Board are Weistein & Anne Maxfield, the appellants, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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:** \$52,719  
**IMPR.:** \$210,454  
**TOTAL:** \$263,173

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2024 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 consists of a two-story dwelling of brick exterior construction with 3,695 square feet of living area. The dwelling was constructed in 2000 and is 24 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a 670 square foot garage. The property has an 8,400 square foot site and is located in Highwood, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located in the subject's assessment neighborhood and within .17 of a mile of the subject. The comparables consist of two-story dwellings of brick construction ranging in size from 3,656 to 3,913 square feet of living area. The homes were each built in 2000. Each dwelling has central air conditioning and a garage ranging in size from 540 to 651 square feet of building area. Two comparables each have a

fireplace, two comparables each have a full basement, and one comparable has a crawl-space foundation. The parcels range in size from 6,050 to 9,570 square feet of land area. The comparables sold from June to October 2022 for prices ranging from \$650,000 to \$808,000 or from \$177.79 to \$206.49 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced assessment of \$247,220, for an estimated market value of \$741,734 or \$200.74 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$263,173. The subject's assessment reflects a market value of \$789,598 or \$213.69 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on two comparable sales located in the subject's assessment neighborhood and within .17 of a mile of the subject. Comparable #2 is the same property as the appellants' comparable #3, for which the board of review reported a subsequent sale. The comparables consist of two-story dwellings of brick exterior construction containing either 3,708 or 3,913 square feet of living area. The dwellings are 23 or 24 years old. Each dwelling has central air conditioning, a full basement, and a garage containing either 651 or 706 square feet of building area. One comparable has a fireplace. The parcels contain either 7,118 or 8,250 square feet of land area. The comparables sold in July and September 2024 for prices of \$975,000 and \$990,000 or \$249.17 and \$266.99 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that the board of review comparable #1 had been renovated in 2021 and was therefore dissimilar to the subject in condition.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the comparables submitted by the appellants, which sold 14 to 18 months prior to the January 1, 2024 assessment date at issue in this appeal.

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

The Board finds the best evidence of market value to be the comparable sales presented by the board of review, which sold proximate to the assessment date at issue and are similar to the subject in age, location, dwelling size, and features. These most similar comparables sold for prices of \$975,000 and \$990,000 or \$249.17 and \$266.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$789,598 or \$213.69 per square foot of living area, including land, which is considerably below the two best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, 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: \_\_\_\_\_

December 23, 2025



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 9-125 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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APPELLANT

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COUNTY

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