



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

APPELLANT: Darnell Deans Konkwest Ent  
DOCKET NO.: 19-55598.001-R-1  
PARCEL NO.: 25-33-311-107-0000

The parties of record before the Property Tax Appeal Board are Darnell Deans Konkwest Ent, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$650  
**IMPR.:** \$100  
**TOTAL:** \$750

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2019 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 2-story dwelling with 1,400 square feet of living area of frame and masonry exterior construction. The dwelling was constructed in 1963 and has a concrete slab foundation. The property has a 2,519 square foot site and is located in Riverdale, Calumet Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 0.21 of a mile from the subject. The parcels range in size from 2,500 to 3,500 square feet of land area and are improved with 2-story homes of frame and masonry exterior construction ranging in size from 1,400 to 1,450 square feet of living area. The dwellings were built in 1961 or 1963. Two homes each have central air conditioning. The comparables sold from March 2016 to November 2017 for

prices ranging from \$2,150 to \$9,325 or from \$1.54 to \$6.48 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$750.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,303. The subject's assessment reflects a market value of \$33,030 or \$23.59 per square foot of living area, including land, when applying the 2019 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same subdivision code as the subject. The comparables have 897 or 1,240 square foot sites that are improved with 2-story Class 2-95 homes of frame exterior construction with 1,298 or 1,309 square feet of living area. The dwellings are 12 or 13 years old. Each home features a basement, central air conditioning, and a 1-car garage. The comparables sold from November 2017 to June 2019 for prices ranging from \$80,000 to \$127,900 or from \$61.12 to \$97.71 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables differ from the subject in age, foundation type, and garage amenity, and are located more than 1 mile from the subject in a different city.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables, due to substantial differences from the subject in age, foundation type, and garage amenity and their location more than one mile from the subject and in a different city. The Board also gives less weight to the appellant's comparable #5, which sold for considerably less than the other comparables, suggesting this sale was an outlier. The Board finds the best evidence of market value to be the appellant's comparables #1 through #4, which are more similar to the subject in location, site size, age, dwelling size, and some features. These comparables sold for prices ranging from \$5,000 to \$9,325 or from \$3.57 to \$6.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$33,030 or \$23.59 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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:

April 16, 2024



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

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

APPELLANT

Darnell Deans Konkwest Ent, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602