



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

APPELLANT: Darnell Deans Konkwest Ent
DOCKET NO.: 20-36586.001-R-1
PARCEL NO.: 29-09-203-060-0000

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: \$2,104
IMPR.: \$796
TOTAL: \$2,900

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 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 one-story dwelling of masonry exterior construction with 1,287 square feet of living area. The dwelling was constructed in 1955 and is approximately 65 years old. Features of the home include a crawl-space foundation and a 2.5-car garage. The property has a 5,612 square foot site and is located in Dolton, Thornton Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing a recent sale of the subject property and comparable sales.

The appellant partially completed Sec. IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on January 8, 2020 from the “owner of record” for a sales

price of \$29,000. The appellant further reported the parties to the transaction were not related, the property was sold by the owner with the property advertised with “sign, internet and/or auction.” In further support, the appellant submitted a copy of the Settlement Statement depicting the seller as Nationstar Mortgage LLC d/b/a Mr. Cooper, the settlement date being May 27, 2020 for the sale price of \$29,000 and among the disbursements was a \$1,450 auction fee to Hudson & Marshall. The appellant also submitted an undated, unsigned and unrecorded copy of a PTAX-203 Illinois Real Estate Transfer Declaration depicting a transfer of the property via Special Warranty Deed in January 2020 for \$29,000 further noting that the property had been advertised prior to sale.

The appellant also submitted a grid analysis with limited data on three suggested comparable sales located in the same neighborhood code as the subject and within .21 of a mile from the subject. The comparable parcels range in size from 5,124 to 5,992 square feet of land area and are each improved with a one-story dwelling. The homes were built between 1954 and 1957 and contain either 1,277 or 1,286 square feet of living area. Each comparable has either a one-car or a two-car garage. The comparables sold from September to December 2020 for prices of either \$40,000 or \$45,000 or from \$31.32 to \$35.24 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price of \$29,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,496. The subject's assessment reflects a market value of \$64,960 or \$50.47 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

As part of the grid analysis, the board of review reported that the subject property sold in July 2020 for \$29,000. As part of the “Notes on Appeal” the board of review contends its displayed sales price range of \$27.41 to \$31.32 per square foot of living area, including land, once adjusted for the subject’s dwelling size, would result in a potential purchase price of \$35,276, “which supports the correctness of the assessment.” The board of review also displayed assessment data for the sales comparables and asserted the subject’s 2020 assessment is equitable based on the data.¹

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject and within either the same block or ¼ of a mile from the subject. Board of review sale #4 is the same property as the appellant’s sale #3. The comparable parcels range in size from 5,208 to 5,676 square feet of land area and are each improved with a class 2-03 one-story dwelling of frame or masonry exterior construction. The homes range in age from 63 to 65 years old and contain either 1,277 or 1,287 square feet of living area. Each comparable has either a concrete slab or a crawl-space foundation and a one-car or a two-car garage. Comparable #3 has central air conditioning. The comparables sold from February 2017 to November 2020 for prices ranging from \$35,000 to

¹ The Property Tax Appeal Board will not further address the equity evidence argued by the board of review as it is not responsive to the appellant’s overvaluation argument.

\$40,000 or from \$27.41 to \$31.32 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In rebuttal, counsel for the appellant contends that the board of review did not provide evidence nor contend that the recent sale of the subject property was not valid. Besides the sale of the subject, the appellant further noted that comparables sales were also presented by the appellant which were again not challenged by the board of review. Appellant presented no argument in the rebuttal contesting the comparable sales evidence set forth by the board of review.

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.

Initially, in summary, the Property Tax Appeal Board finds the entire record supports that a reduction in the subject's assessment is warranted. The appellant provided evidence that the subject property sold in 2020 for a price of \$29,000 and the board of review submission arguably agreed that the property sold as reported by the appellant for \$29,000. The board of review provided no data to challenge the arm's length nature of the sale transaction nor to challenge that the sale price reflected by the property's market value at the time of sale.

The Board has given reduced weight to board of review comparable sales #1 and #3 which each sold in 2017, a date more remote from the lien date of January 1, 2020 and thus less likely to be indicative of the subject's estimated market value.

In the absence of any challenge by the board of review to the arm's length nature of the subject's sale price, the Board finds the best evidence of the market value of the subject property in this record to be the purchase of the property in for a price of \$29,000 in 2020. The board of review data agreed that the subject property sold in 2020 for \$29,000.

The Property Tax Appeal Board finds the undisputed reported purchase price of \$29,000 is significantly below the market value for the subject property reflected by its assessment of \$64,960. A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Furthermore, the sale of a property during the tax year in question is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1st Dist. 1983). Based on this record and applying the foregoing case law, the Board has given reduced weight to the comparable sales evidence presented by both parties in this record. In conclusion, the Board finds the best market value in the record is that the subject property had a market value of \$29,000 as of January 1, 2020. Since market value has been determined the level of assessment for class 2 property under the Cook County Real

Property Assessment Classification Ordinance of 10% shall apply and thus the reduction in the subject's assessment shall be commensurate with the appellant's request in this appeal. 86
Ill.Admin.Code §1910.50(c)(2)

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

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: July 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

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