



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

APPELLANT: Darnell Deans Konkwest Entertainment  
DOCKET NO.: 21-58284.001-R-1  
PARCEL NO.: 29-09-203-060-0000

The parties of record before the Property Tax Appeal Board are Darnell Deans Konkwest Entertainment, 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 **No Change** 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.:** \$4,392  
**TOTAL:** \$6,496

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) in order to challenge the assessment for the 2021 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 containing 605 square feet of building area. 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 completed Sec. IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on January 8, 2020 from the Nationstar Mortgage LLC d/b/a Mr.

Cooper for a sales price of \$29,000. The appellant further reported the parties to the transaction were not related, and the property was sold by auction conducted by Hudson & Marshall. While the property was reportedly advertised in the local paper and on the internet, the appellant did not know how long the property had been advertised. The appellant reported the property was not sold due to foreclosure and was not sold using a contract for deed. 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 five suggested comparable sales located in the same neighborhood code as the subject and within .27 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 class 2-03 one-story dwelling of brick or vinyl/wood siding exterior construction. The homes were built between 1954 and 1957 and range in size from 1,277 to 1,288 square feet of living area. Each comparable has a garage ranging in size from 242 to 484 square feet of building area. The comparables sold from March 2020 to July 2021 for prices ranging from \$40,000 to \$47,500 or from \$31.32 to \$36.88 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.

In support of its contention of the correct assessment, the board of review submitted information on four properties, three of which depict recent sales, none of which are located in the same neighborhood code as the subject. For comparables #1, #2 and #3, the parcels range in size from 3,690 to 6,358 square feet of land area and are each improved with a class 2-03 one-story dwelling of masonry exterior construction. The homes range in age from 57 to 92 years old and range in size from 1,008 to 1,404 square feet of living area. Each comparable has a full or partial basement with finished area. Two comparables each have a two-car garage. Comparables #1, #2 and #3 sold from February to August 2021 for prices ranging from \$137,000 to \$170,000 or from \$97.58 to \$155.82 per square foot of living area, including land. Based on this evidence, 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 comparable 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Property Tax Appeal Board finds the appellant provided evidence that the subject property sold in January 2020, approximately 12 months prior to the lien date at issue herein of January 1, 2021, for a price of \$29,000. The Board also finds that the board of review submission arguably agreed that the subject 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 in 2020. However, the Property Tax Appeal Board also finds that there are more probative, current market value sales data in the record available for analysis to determine whether the subject property is overvalued based on its assessment as of January 1, 2021.

Besides the January 2020 sale of the subject, the record contains a total of eight suggested comparable sales for the Board's consideration. The Board has given reduced weight to appellant's comparable #4, which sold in March 2020, a date nearly as remote in time from the lien date of January 1, 2021 as the sale of the subject. The Board also finds there are other available sales in the record more proximate to the lien date. The Board has given reduced weight to board of review comparable sale #2, due to the significantly older age of this comparable dwelling.

The Board finds the best, most probative, and current evidence of market value to be appellant's comparable sales #1, #2, #3 and #5 along with board of review comparable sales #1 and #3, which are each similar to the subject in classification, design, age, and dwelling size. Adjustments are necessary for differences in foundation type and garage capacity to make the comparables more equivalent to the subject. These comparables sold from September 2020 to July 2021, for prices ranging from \$40,000 to \$170,000 or from \$31.32 to \$155.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$64,960 or \$50.47 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis, including land, and at the lower-end of the range as well. Based on this evidence and after considering appropriate adjustments to the best comparable sales in the record, the Board finds the appellant failed to establish overvaluation by a preponderance of the evidence 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: \_\_\_\_\_

November 25, 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

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 Entertainment, 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