



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

APPELLANT: Safa Properties, LLC
DOCKET NO.: 22-51490.001-R-1
PARCEL NO.: 10-20-239-012-0000

The parties of record before the Property Tax Appeal Board are Safa Properties, LLC, the appellant, by William I. Sandrick, attorney-at-law of Sandrick Law Firm, LLC in Homewood, 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: \$7,087
IMPR.: \$22,913
TOTAL: \$30,000

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 2022 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 multi-level single family dwelling of masonry exterior construction containing 1,176 square feet of living area. The dwelling is approximately 64 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, 1½ bathrooms, and a 2-car garage. The property has a 5,452 square foot site located in Morton Grove, Niles Township, Cook County. The subject is classified as a class 2-34 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 the subject property was purchased on May 17, 2021, for a price of \$300,000. The appellant completed Section IV – Recent Sale Data of the appeal identifying the seller as Salim Kapadoa and indicated the parties were not related. The appellant also indicated the property was advertised for sale with a sign for two weeks. To document the

transaction the appellant submitted a copy of the settlement statement dated May 17, 2021, and disclosing the purchase price of \$300,000. The appellant also submitted a copy of the warranty deed that was recorded on June 2, 2021. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,999. The subject's assessment reflects a market value of \$349,990 or \$297.61 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales composed of class 2-34 properties improved with multi-level dwellings of frame and masonry exterior construction that have either 1,332 or 1,400 square feet of living area. The dwellings are 60 or 62 years old. Each property has a partial basement with a formal recreation room, central air conditioning, 1½ or 2 bathrooms, and a 2-car or 3-car garage. Three comparables each have one fireplace. The comparables have sites ranging in size from 5,900 to 7,119 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject. The sales occurred from November 2020 to May 2022 for prices ranging from \$370,000 to \$490,000 or from \$277.78 to \$350.00 per square foot of living area, including land. The board of review also indicated the subject property was purchased in June 2021 for a price of \$300,000.

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 Board finds the best evidence of market value to be the purchase of the subject property in May 2021 for a price of \$300,000. The Supreme Court of Illinois held that a contemporaneous sale between parties dealing at arm's length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. *Korzen v. Belt Railway Co. of Chicago*, 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267 (Ill. 1967). The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property had been advertised on the open market with a sign, and it had been on the market for two weeks. In further support of the transaction the appellant submitted a copy of the settlement statement and a copy of the warranty deed. The Board finds the purchase price is below the market value reflected by the subject's assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The board of review did submit four comparable sales that were similar to the subject in location and style, however, the homes are larger than the subject and each property

has a larger site than the subject suggesting each comparable would require downward adjustments to make it more equivalent to the subject. The Board finds these sales do not overcome or refute the arm's length nature of the subject's purchase transaction. Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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: September 16, 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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