



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

APPELLANT: Fausto Natali  
DOCKET NO.: 16-41023.001-R-1  
PARCEL NO.: 04-30-210-081-0000

The parties of record before the Property Tax Appeal Board are Fausto Natali, the appellant(s); 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:** \$4,087  
**IMPR.:** \$55,427  
**TOTAL:** \$59,514

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 2016 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 three-story, frame and masonry, residential dwelling with 6,393 square feet of building area. It is approximately 40 years old. The property has a 3,893 square foot site and is located in Northfield Township, Cook County. The subject is classified as class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. The subject is not owner occupied.

The appellant contends overvaluation and assessment inequity as the bases of appeal. The appellant's evidence indicates the subject property sold on July 26, 2016 for \$365,000, or \$57.09 per square foot, including land. The evidence lists the Seller as Michael Natali and the Purchaser as Fausto Natali, the appellant. A settlement statement was submitted in support of this transaction. It indicated a credit to the Purchaser in the amount of \$15,840.00 for "debt forgiveness" and a credit in the amount of \$400.00 for "work credit." The settlement statement did not reflect any brokers' fees. Section IV – Recent Sale Data of the appeal form indicates the

property was sold “by owner” and was advertised for sale for eight months. The appellant also submitted four equity comparables, one of which reflected sale data. Based on this evidence, the appellant requested an assessment reduction to \$36,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,514. The subject's assessment reflects a market value of \$595,140, or \$93.09 per square foot, including land, when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables and four sale comparables. The sale of the subject in July 2015 for \$365,000 was also reflected on the grid sheet. The board's sale comparables sold between April 2015 and October 2015 for sale prices ranging from \$600,000 to \$625,000, or \$93.85 to \$97.76 per square foot of living area, including land. Based on this evidence, the board requested confirmation of the subject's assessment.

At hearing, the appellant testified that the property was purchased from his relative/cousin after Inland Realty could not sell the property. It was not a compulsory sale, however, the relative approached the appellant to purchase the property.

The appellant submitted a Property Tax Appeal Board decision identified by docket #16-38760.001-R-1 wherein he received an assessment reduction on a similar property. The Property Tax Appeal Board took judicial notice of this decision.

The board of review indicated that all of their comparables were similar in size and location to the subject property. The appellant argued that the board's comparables were in better condition than the subject property.

Following the hearing, the appellant dropped off additional evidence at the Board's Des Plaines office. Appellant was not given leave to submit additional evidence at hearing. The Official Rules of the Property Tax Appeal Board prohibit the submission of new hearing evidence without the Hearing Officer's order, therefore, the additional evidence cannot be considered by the Board. 86 Ill.Admin.Code 1910.67(k).

### **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.

The Board finds the best evidence of market value in the record to be the four comparable sales submitted by the board of review. These comparables were identical to the subject in size, style, amenities and age and were located on the same block as the subject property. These properties also sold at a time proximate to the January 1, 2016 valuation date. The comparables sold for

prices ranging from \$93.85 to \$97.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$93.09 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction as it was sold between related parties. Moreover, the subject's sale price reflects a value of \$57.09 per square foot, including land, which is well below the range established by the board of review's sale comparables. The appellant failed to show that this sale was at market value through an appraisal or additional sale comparables. Since there was no other market value evidence proffered by the appellant, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and a reduction in the subject's assessment is not warranted on this basis.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be comparables #1 through #8 submitted by the board of review, as they are most similar to the subject in size, design, location, and amenities. These comparables had improvement assessments that ranged from \$8.67 to \$9.48 per square foot of living area. The subject's improvement assessment of \$8.67 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

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.

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Chairman



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Member



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Member



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Member



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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, 2019



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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

Fausto Natali  
708 Berkshire Court  
Des Plaines, IL 60016

COUNTY

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