



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

APPELLANT: Vincent Natali
DOCKET NO.: 22-38151.001-R-1
PARCEL NO.: 12-24-312-037-0000

The parties of record before the Property Tax Appeal Board are Vincent 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: \$7,560
IMPR.: \$13,662
TOTAL: \$21,222

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 consists of 3,780 square foot parcel of land improved with a 97-year-old, one-story, frame, single-family dwelling containing 997 square feet of building area. Amenities include a full basement. The property is located in Chicago, Jefferson Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument, the appellant submitted data on four suggested comparables located within 1.5 miles of the subject¹. These comparables are described as one or one and one-half story, frame, single-family dwellings. They range: in age from 70 to 96 years; in size from 952 to 1,217 square feet of building area; and in improvement assessment from \$6.82 to \$8.19 per square foot of building

¹ The appellant's petition lists three comparables. However, the grid attached to the evidence lists four comparables. Comparable #4 on the attached grid only describes the subject's class, improvement square footage, and assessment.

area. Two properties have one and one-half car garages. The appellant included the assessor printouts for the comparables #1, #2, and #3 which included photographs.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$21,223 with an improvement assessment of \$13,659 or \$13.70 per square foot of building area.

In support of the current assessment, the board of review submitted data on four suggested comparables located within a quarter mile of the subject. These comparables are described as one or one and one-half story, frame, single-family dwellings. They range: in age from 81 to 95 years; in size from 910 to 990 square feet of building area; and in improvement assessment from \$14.59 to \$16.97 per square foot of building area. These properties had from one to two car garages. The board of review included photographs of the subject and the comparables.

At hearing, the appellant, Vincent Natali, testified that his comparables are all within walking distance from the subject and are within the same age or younger than the subject. He testified that the subject has no garage, which he opined is the biggest amenity for value. He asserted that the board of review's comparables have this amenity, with two having two-car garages. Mr. Natali also argued that the subject does not have air conditioning which also makes it inferior to the comparables. The board of review's representative, Rachel Dickerson, rested on the evidence submitted. When questioned, she acknowledged the appellant's comparables have some validity but asserted that the board of review's comparables were better.

Conclusion of Law

The taxpayer 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 the best evidence of assessment equity to be the appellant's comparables #1 and the board of review's comparables #1, #3, and #4. The appellant's comparable #4 is given little weight as the appellant failed to describe the comparable's characteristics for age, construction, design, and amenities. The best comparables had improvement assessments ranging from \$6.82 to \$16.97 per square foot of building area. These comparables are all one-story dwellings, with no air conditioning. The board of review's comparables are superior in garage amenities while the appellant's comparable is inferior in basement amenity. In comparison the subject's improvement assessment of \$13.70 per square foot of building area is within the range of the best comparables in this record. The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). After reviewing the evidence and testimony and making adjustments to the comparables for differences in pertinent factors, 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 improvement 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: _____

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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