



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

APPELLANT: Michael Natale  
DOCKET NO.: 22-50889.001-R-1  
PARCEL NO.: 04-28-103-012-0000

The parties of record before the Property Tax Appeal Board are Michael Natale, the appellant, by attorney Jeremy Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:** \$24,570  
**IMPR.:** \$50,680  
**TOTAL:** \$75,250

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 a 2-story dwelling of frame exterior construction with 3,749 square feet of living area. The dwelling is approximately 31 years old. Features of the home include a partial basement, central air conditioning, a fireplace and a 2-car garage. The property has a 13,650 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant provided evidence disclosing the subject property was purchased from Jeffery H. and Sheryl K. Blackman on January 15, 2021 for a sale price of \$752,500. In Section IV of the appeal petition, the appellant disclosed the parties to the transaction were not related, the property was sold

through Rosalie Lemperis, who is a realtor with Coldwell Banker Realty, the property was advertised for sale in a multiple listing service (MLS) for 70 days, and the sale was not due to a foreclosure action or using a contract for deed. To document the sale, the appellant submitted a copy of the master statement which affirmed the sale date and sale price of the subject property and further disclosed real estate commissions were paid to Coldwell Banker and to Compass.

In support of the assessment inequity argument, the appellant also submitted information on four equity comparables that are located within the same assessment neighborhood as the subject. The comparables consist of class 2-78, 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 3,111 to 3,481 square feet of living area. The dwellings are 27 or 28 years old. Each comparable has a partial basement, central air conditioning, a fireplace and a 2-car or a 2½-car garage. The comparables have improvement assessments ranging from \$39,102 to \$45,000 or from \$12.52 to \$13.26 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$72,370. The requested total assessment would reflect a total market value of \$723,700 or \$193.04 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$47,800 or \$12.75 per square foot of living area.

The board of review submitted two separate "Board of Review Notes on Appeals" disclosing the subject has a total assessment of \$80,000 and an improvement assessment of \$55,430 or \$14.79 per square foot of living area. The subject's total assessment reflects a market value of \$800,000 or \$213.39 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In the board of review's grid analysis, the board of review disclosed the subject sold in February 2021 for \$752,500.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same assessment neighborhood as the subject. The comparables consist of class 2-78, 2-story dwellings of frame exterior construction ranging in size from 3,193 to 3,781 square feet of living area. The dwellings are 28 or 29 years old. Each comparable has a partial or a full basement with one having finished area, central air conditioning, a fireplace and a 2-car garage. Comparable #4 sold in February 2019 for a sale price of \$685,000 or \$181.17, per square foot of living area, land included. The four comparables have improvement assessments ranging from \$47,321 to \$60,946 or from \$12.85 to \$16.12 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends, in part, 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 based on overvaluation is warranted.

With respect to the overvaluation argument, the appellant provided evidence regarding the sale of the subject property in January 2021 for a price of \$752,500 and the board of review provided one comparable sale for the Property Tax Appeal Board's consideration. The board gave less weight to the board of review's comparable #4 that occurred in February 2019 less proximate in time to the January 1, 2022, assessment date at issue.

The Board finds the best evidence of market value to be the purchase of the subject property in January 2021 for a price of \$752,500. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV disclosing the parties to the transaction were not related, the property was sold using a realtor, and the property had been advertised on the open market with the Multiple Listing Service for a period of 70 days. In further support of the transaction the appellant submitted a copy of the settlement statement further disclosing that commissions were paid to two entities. The Board finds the purchase price is below the market value reflected by the assessment. Furthermore, the Board finds the board of review affirmed the sale price of the subject property in 2021, and 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. Based on this record, the Board finds the subject property had a market value of \$752,500 as of January 1, 2022. 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. 86 Ill.Admin.Code §1910.50(c)(2).

The appellant also contends, in part, 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 based on assessment equity is not warranted.

The record contains eight equity comparables for the Board's consideration. After reviewing the record and considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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: \_\_\_\_\_

October 21, 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

Michael Natale, by attorney:  
Jeremy Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
40 Skokie Blvd  
Suite 150  
Northbrook, IL 60062

COUNTY

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