



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

APPELLANT: Fausto Natali
DOCKET NO.: 23-35200.001-R-1
PARCEL NO.: 09-07-227-018-0000

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: \$10,239
IMPR.: \$45,761
TOTAL: \$56,000

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 2023 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 10,239 square foot parcel of land improved with a 31-year-old, two-story, masonry, single-family dwelling containing 3,488 square feet of building area. Amenities include air conditioning, a full basement, one fireplace, and a two-car garage. The property is located in Des Plaines, Maine Township, Cook County and is classified as a class 2-11 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 three suggested comparables located within .8 miles of the subject. These comparables are described as two-story, masonry, single-family dwellings. They range: in age from 23 to 52 years; in size from 2,282 to 5,176 square feet of building area; and in improvement assessment from \$6.61 to \$12.03 per square foot of building area. These properties have air conditioning, a full basement, a two or two and one-half car garage, and, for three

properties a fireplace. The appellant included the assessor printouts for the comparables which included photographs.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$56,000 with an improvement assessment of \$45,761 or \$13.12 per square foot of building area.

In support of the current assessment, the board of review submitted data on four suggested comparables located on the subject's Sidwell block. These comparables are described as two-story, masonry, single-family dwellings. They range: in age from 31 to 34 years; in size from 2,756 to 3,103 square feet of building area; and in improvement assessment from \$13.22 to \$15.09 per square foot of building area. The properties have air conditioning, one fireplace, a full basement, and a two or two and one-half car garage. The board of review included photographs of the subject and the comparables.

At hearing, the appellant, Fausto Natali, testified that his comparables are similar to the subject. He argued that the fair thing to do would be to assess the subject at the average of these similar comparables. He argued he should be treated the same as these properties. He testified that the subject is owner occupied as it is part of a trust and his ex-wife, who is a beneficiary of the trust, resides in this home. The board of review's representative rested on the evidence submitted. In regard the board of review's comparables, Mr. Natali testified that comparable #1 is part of the trust that he is a beneficiary of and that he has appealed the assessment of this property. He argued that it would be illogical to use a property he owns and has appealed to the Property Tax Appeal Board as a comparable.

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).

Pursuant to Pace Realty Group, Inc. v. The Property Tax Appeal Board, 306 Ill.App.3rd. 718, 713 N.E.2d 1249, 239 Ill.Dec.339 (1999), the Appellate Court found that in determining what properties are truly comparable, there is error as a matter of law when the selection of comparables include a property which has also received the same contested assessment. Therefore, the board of review's comparables #1 is given no weight as it is owned by the appellant and the assessment has also been appealed.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 and the board of review's comparables #2 and #4. The remaining comparables were given less weight due to differences in size. The appellant's comparables #1 and #2 have over a 1,000 square foot difference in size from the subject while the board of review's comparables #3 is

over 700 square feet smaller. The best comparables had improvement assessments ranging from \$11.30 to \$14.99 per square foot of building area. In comparison the subject's improvement assessment of \$13.12 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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