



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

APPELLANT: Fausto Natali
DOCKET NO.: 23-53841.001-R-1
PARCEL NO.: 04-32-401-141-0000

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: \$3,394
IMPR.: \$71,888
TOTAL: \$75,282

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 40-year-old six-unit apartment building of masonry construction with 6,644 square feet of living area. Features of the home include a slab foundation and warm air heating. The property has a 3,085 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The comparables submitted have the same neighborhood code as the appellant's property and are in the same complex, located 0.1 mile away, or located 1.5 miles away. These are three-story, six-unit apartment buildings, with masonry construction, that are between 41 and 52 years old, and have between 4,928 and 6,792 square feet of living area. Like the subject property, these apartment buildings do not have central air conditioning or a garage. The appellant included the assessor

printouts for the comparables which included photographs. Based on the comparables submitted, the appellant is requesting a total assessment of \$71,043.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,282. The subject property has an improvement assessment of \$71,889 or \$10.82 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables. These comparables have the same neighborhood code as the appellant's apartment building and are located on the same block. These properties are two or three-story apartment buildings, contain either 5,898 or 7,020 square feet, and have a slab foundation, or a full apartment in the basement. Like the subject property, these apartment buildings do not have central air conditioning or a garage. The board of review included photographs of the subject and the comparables.

This matter was set for hearing on July 17 along with 22 other properties own by the appellant. This appeal along with eight other appeals involve properties located on the same Sidwell block and all were consolidated for hearing purposes.

At hearing, the appellant, Fausto Natali, testified that he has submitted four reasonable comparables and that the average improvement assessment is a reasonable assessment for the subject. Mr. Natali argued that that he should be treated fairly and in the same fashion as his comparables. He testified that there are slight variations in the assessment calculations because the square footage is listed as different among some of the properties but that all his properties are the same size and there really should not be any differences. The board of review representative rested on the evidence submitted. Mr. Natali testified that in many of these appeals, the board of review used comparables that he owns and that are under appeal with the Property Tax Appeal Board. He argued that it is illogical to use these properties as comparable as it is creating a false definition of equity. He argued that using these contested assessments would never allow for an equity argument.

Mr. Natali also argued that some of the board of review's comparables are superior in construction, have more bedrooms, have more baths, have central air as opposed to wall units, and balconies that are superior to the subject.

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 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 appellant's comparable #1, #2, and #4 and the board of review's comparables #2 and #3, which are nearly identical and both given

equal weight. For the specific property in this appeal, the appellant does not own any of the comparable properties he selected or any of the comparable properties the board of review selected. The appellant's other comparable is located over 1.5 miles from the subject while the board of review's comparable #1 is located on the same block as the appellant's property but is nearly 800 square feet smaller. For those reasons, these comparables were given less weight. The best comparables had improvement assessments that ranged from \$9.15 to \$11.62 per square foot of living area. The subject's improvement assessment of \$10.82 per square foot of living area falls within the range established by 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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