



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

APPELLANT: Fausto Natali  
DOCKET NO.: 23-53967.001-R-1  
PARCEL NO.: 04-32-401-148-0000

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 **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:** \$3,393  
**IMPR.:** \$72,674  
**TOTAL:** \$76,067

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 3,085 square foot parcel of land and improved with a 39-year-old, multi-story, masonry, multi-family dwelling containing 6,792 square feet of building area. The property is located in Glenview, Northfield 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 four suggested comparables located within 1.5 miles of the subject with one located in the same complex. These comparables are described as three-story, masonry, multi-family dwellings. They range in age from 41 to 52 years; in size from 4,928 to 6,792 square feet of building area; and in improvement assessment from \$9.15 to \$10.67 per square foot of building area. Three of these properties have full basements with one utilized as an apartment. 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 \$78,649 with an improvement assessment of \$75,255 or \$11.08 per square foot of building area.

In support of the current assessment, the board of review submitted data on four suggested comparables. The comparables are described as three-story, masonry, multi-family dwellings. They range in age from 30 to 41 years; in size from 6,570 to 6,840 square feet of building area; and in improvement assessment from \$11.08 to \$11.27 per square foot of building area. The board of review included photographs of the subject and the comparables.

In rebuttal, the appellant submitted a letter arguing that two of the board of review's comparables are owned by the appellant and also under appeal which makes these comparables illogical and unreasonable as a fair comparison<sup>1</sup>. He asserted that these identical taxpayer owned properties are assessed the same and are being used against each other to justify the assessment. The appellant also argues that comparables #3 and #4 are not comparable because: they are a stand-alone building; have a higher quality of construction; are younger in age; have a different bedroom, bath and total room count; have central air and baseboard heat; and enclosed balconies.

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.

### **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).

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<sup>1</sup> Docket #s 23-35796 and 23-54102.

Pursuant to Pace Realty Group, Inc. v. The Property Tax Appeal Board, 306 Ill.App.3<sup>rd</sup>. 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 includes a property which has also received the same contested assessment. Therefore, the board of review's comparables #1 and #2 are given no weight as they are owned by the appellant and their assessments have also been appealed.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #4 and the board of review's comparables #3 and #4 with the appellant's comparable #4 given most weight. The appellant's comparable #3 is given less weight as it is located over a mile away from the subject. The best comparables had improvement assessments ranging from \$9.15 to \$11.27 per square foot of building area. In comparison, the subject's improvement assessment of \$11.08 per square foot of building area is within the range of the best comparables in this record. However, the Board finds the most similar comparable has an assessment below the subject. The Board finds the subject's assessment should be reduced to be in line with this comparable. 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 demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is 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

State of Illinois  
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### APPELLANT

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### COUNTY

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