



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

APPELLANT: Fausto Natali  
DOCKET NO.: 23-54012.001-R-1  
PARCEL NO.: 04-32-401-149-0000

The parties of record before the Property Tax Appeal Board are Fausto Natali, the appellant; 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:** \$3,527  
**IMPR.:** \$72,270  
**TOTAL:** \$75,797

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 is a 39-year-old, multi-story, multi-family apartment building of masonry construction containing 6,612 square feet of living area on a 3,207 square foot site. Features of the improvement include six units, with a minimum of one full bath per unit. 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 comparable properties located within 1.5 miles of the subject with one located in the same complex. These comparable properties are described as three-story, masonry, multi-family dwellings. They range in age from 40 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 comparable properties which included photographs.

In support of the current assessment, the board of review submitted data on four suggested comparable properties located on the subject's Sidwell block. Comparable properties one through three are currently pending appeal to the Property Tax Appeal Board.<sup>1</sup> The comparable properties are described as two or three-story, masonry, multi-family dwellings. They range in age from 30 to 39 years; in size from 6,570 to 6,792 square feet of building area; and an improvement assessment from \$10.82 to \$11.17 per square foot of building area. The board of review included photographs of the subject and the comparable properties.

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 comparable properties 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 comparable properties. 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 comparable properties 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 comparable properties 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 comparable properties to the subject property. 86 Ill.Admin.Code §1910.65(b).

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<sup>1</sup> PTAB Docket #s 23-53796; 23-53820; 23-53967

The Board finds the best evidence of assessment equity to be the appellant's comparable property #4 and the board of review's comparable property #4. 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 comparable properties includes a property which has also received the same contested assessment. Therefore, the board of review's comparable properties #1, #2, and #3 are given no weight as they are owned by the appellant and their assessments have also been appealed.

The appellant's comparable #3 is located over a mile away from the subject while comparable #2 is significantly smaller. Appellant's comparable #1 is over 1000 square feet smaller and has a full basement and rec room, where the subject property has none. For these reasons, these comparable properties were given less weight. The best comparable properties had improvement assessments ranging from \$10.67 to \$11.17 per square foot of building area. In comparison the subject's improvement assessment of \$10.93 per square foot of building area is within the range of the best comparable properties 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 comparable properties 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Fausto Natali  
708 Berkshire Ct  
Des Plaines, IL 60015

COUNTY

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