



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

APPELLANT: Fausto Natali  
DOCKET NO.: 23-54102.001-R-1  
PARCEL NO.: 04-32-401-152-0000

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:** \$3,527  
**IMPR.:** \$49,073  
**TOTAL:** \$52,600

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 2021 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 3,207 square foot parcel of land improved with a 41-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 and overvaluation as the bases of the appeal. Although the appellant checked only the box on the petition related to assessment equity, the appellant also submitted evidence of a market value argument. In support of market value argument, appellant submitted a copy of the settlement statement which disclosed the subject was purchased on April 3, 2020 for \$526,000. The petition discloses that the transfer was not between related parties, that the property was sold using a realtor, was advertised on the multiple listing service for six months, and that the property was not sold due to a foreclosure or for a contract for deed. The petition also discloses the subject is not an owner-occupied residence.

In support of the equity 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. These properties have full basements for three properties 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 total assessment of \$36,598 which reflects a market value of \$365,980 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the current assessment, the board of review submitted data on four suggested comparables with three located on the subject's Sidwell block. These comparables are described as multi-story, masonry, multi-family dwellings. They range: in age from 35 to 51 years; in size from 4,926 to 6,102 square feet of building area; and in improvement assessment from \$11.11 to \$11.20 per square foot of building area. They sold from July 2022 to November 2023 for prices ranging from \$800,000 to \$849,000 or from \$139.13 to \$163.35 per square foot of building area. The board of review also listed the sale of the subject in April 2020 for \$526,000. 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.

As to the sale of the subject, Mr. Natali argued that the sale is the best evidence of value. He testified that the subject was listed for sale on the market and that the sale was arm's length.

### **Conclusion of Law**

The appellant contends 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 best evidence of market value to be the purchase of the subject property in April 2020 for a price of \$526,000. The appellant submitted evidence of the sale of the subject with involvement of realtors and the board of review did not show the sale was not at arm's-length. Based on this record the Board finds the subject property had a market value of \$526,000 as of the lien date. Since market value has been determined, the level of assessment of 10% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply and a reduction in the subject's assessment is warranted. After the reduction based on market value, the Board finds the subject is equitable assessed.

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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