



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

APPELLANT: Fausto Natali
DOCKET NO.: 23-54111.001-R-1
PARCEL NO.: 04-30-210-073-0000

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: \$3,603
IMPR.: \$68,213
TOTAL: \$71,816

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 3,276 square foot parcel of land improved with a 45-year-old, three-story, frame and masonry, multi-family dwelling containing 6,393 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 from 1.7 to 1.9 miles of the subject. 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 the properties have full basements for two 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 \$74,119 with an improvement assessment of \$70,516 or \$11.03 per square foot of building area.

In support of the current assessment, the board of review submitted data on three suggested comparables located on the subject's Sidwell block. These comparables are described as multi-story, frame and masonry, multi-family dwellings. They are 46 or 47 years old, contain 6,393 square feet of building area, and have improvement assessment from \$11.95 to \$12.06 per square foot of building area. 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 two 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 his comparables are not in the same complex but are and should be considered a valid and reasonable comparables. He testified that there are 94 buildings in the subject complex that are all assessed the same or within a few dollars of each other and that the subject property should also be assessed the same as these lower comparables. Mr. Natali argued that that he should be treated fairly and in the same fashion as his comparables. The board of review representative rested on the evidence previously submitted. Mr. Natali then argued that the board of review's comparables are all identical to the subject and that by using these comparables the board of review is creating a definition of never allowing an equity argument. He argued that using comparables outside of the complex is reasonable.

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).

In this appeal, the appellant argued that comparing the subject's assessment to other the board of review's comparables within the same complex would be self-validating to a uniformity argument. See Pace Realty Group, Inc. v. Property Tax Appeal Bd., 306 Ill. App. 3d 718, 728 (2d Dist. 1999). Consequently, the Board shall not consider these four suggested properties to determine assessment inequity.

The Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables have varying degrees of similarity with the subject's characteristics. These comparables had improvement assessments ranging from \$9.15 to \$10.67 per square foot of building area. In comparison the subject's improvement assessment of \$11.03 per square foot of

building area is above the range of the best comparables in this record. However, the Board finds these comparables are located almost two miles from the subject and the appellant failed to show that the location of the comparables was inferior to the subject. 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

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