



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

APPELLANT: Fausto Natali
DOCKET NO.: 23-54130.001-R-1
PARCEL NO.: 04-32-401-195-1006

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: \$606
IMPR.: \$12,373
TOTAL: \$12,979

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 condominium unit within a 39-year-old, multi-story, masonry, 6-unit condominium building located in Northfield, Glenview Township, Cook County and is classified as a class 2-99 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 three equity comparables. These properties are described as multi-story, masonry, condominium units located in a condominium building adjacent to the subject. They appellant lists their size as 1,000 square feet of building area and their improvement assessment at \$10.49 or \$10.68 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$12,979. The subject has a percentage of ownership of 17.31% for an improvement assessment of \$12,373 or \$714.79 per percentage of ownership.

In support of the assessment the board of review submitted assessment data on all the units within the building. These units had a percentage of ownership ranging from 13.25% to 17.45% with improvement assessments from \$714.64 to \$714.67 per percentage of ownership. The board of review also included a grid listing the sale of one unit within the subject's building.

This matter was set for hearing on July 17 along with 22 other properties owned by the appellant. This appeal along with two other appeals involve properties located in the same building and all were consolidated for hearing purposes.

At hearing, the appellant, Fausto Natali, testified that the subject property building was converted into condominiums and that there is no way to tell the difference between the apartment buildings and the condominium buildings. He argued that the subject's assessment should be at the same assessment as the comparables. Mr. Natali argued it is reasonable to assess the subject where his fellow taxpayers are assessed at. The board of review representative rested on the evidence previously submitted. Mr. Natali then asserted that his comparables are in the same vicinity as the subject and reflect more value for the subject than the other properties which is not true.

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 that the appellant failed to submit sufficient evidence to determine if the subject property was over assessed. Although the comparables presented by the appellant are similar in location and characteristics, the appellant failed to submit data on the comparables' percentage of ownership which is one of the main factors in determining comparability. The board of review's comparables, the other units within the subject building, are assessed \$714.64 to \$714.67 per percentage of ownership. In comparison, the subject is assessed at \$714.79 which is a minuscule amount above the range of the best comparables in the 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). Therefore, the Board finds the appellant has not shown by a preponderance of the evidence that the subject is over assessed and a reduction in the assessment is not warranted.

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 60016

COUNTY

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