FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Nuburg Group, LLC Series Q
DOCKET NO.: 22-25869.001-R-1
PARCEL NO.: 11-31-303-004-0000

The parties of record before the Property Tax Appeal Board are Nuburg Group, LLC Series Q, the appellant(s), by attorney Nora Devine, of The Devine Law Group, LLC in Chicago; 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:	$5,940
IMPR.:	$17,550
TOTAL:	$23,490

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 2022 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 one unit of an approximately 111-year-old, one-story dwelling of frame construction with 1,350 square feet of living area. Features of the property include a full basement and a two-car garage. The property is located in Chicago, Rogers Park Township, Cook County. The subject is classified as a Class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and contention of law as the bases of the appeal. In support of the inequity argument, the appellant submitted information on four suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as frame or masonry construction dwellings. They were built between the years of 1891 and 1899; in size from 1,200 to 1,476 square feet of living area; and an improvement assessment from $11.86 to $14.80 per square foot of living area. These properties have one

bathroom. The suggested comparable properties are located within a .60-mile radius of the subject property. The appellant requested the subject's total assessment be reduced.

Additionally, in support of its contention of law, the appellant contends that the property was in an uninhabitable condition at the time of the sale. In support of this argument, the appellant submitted information on the purchase of the property in September of 2018, for a purchase price of $83,000 or $61.15 per square foot of living area, land included in the sales price. Further, appellant offered evidence of state of the improvement and the prospective construction of a new improvement on the property. In furtherance of this argument, the appellant contends by contention of law that the improvement was designated as uninhabitable. In support of this argument, the appellant submitted information regarding the subject's uninhabitability including photos, City of Chicago building permits and inspection records, architectural drawings for the new improvement after permitting is complete, and a sworn affidavit. As the subject property is owned by a business entity, it is not an owner-occupied property. Based on this evidence, the appellant requested a reduction in the subject's total assessment of $7,812 based on diminution of value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $28,161. The subject property has an improvement assessment of $22,221 or $16.46 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as frame, frame and masonry construction, or stucco exterior, one-or 1.5-story dwellings. They range in age from 103 to 116 years; in size of 1,000 to 1,417 square feet of living area; and an improvement assessment ranging from $18.40 to $25.66 per square foot of living area. These properties have full basements. The properties are located in the same subarea as the subject property. The board of review requested that the assessment be confirmed.

In rebuttal, the appellant submitted a Multiple Listing Service closing data sheet for the board of review's suggested comparable #3 and #4 which disclosed the sales information and pointed out characteristic differences to the subject to the board of review's suggested comparable properties. The appellant submitted two Board decisions from 2019 and 2020 disclosing a stipulated agreement between the parties to a $15,000 total assessment value. The appellant further asserts that the board of review's suggested comparable properties did not address the appellant's diminution of value basis for appeal. The appellant reaffirmed its position that the 2022 assessed value for the subject property is excessive and that the total assessment should be reduced.

On November 20, 2025, prior to the scheduled hearing date, the parties agreed to waive their right to a hearing and for the Board to render its decision on the evidence.

Conclusion of Law

The appellant contends assessment inequity, overvaluation, and contention of law as the bases of the appeal.

The Board finds no merit in the appellant's argument that the Board should consider the 2019 and 2020 PTAB decisions disclosing a stipulated agreement between the parties to a $15,000 total assessment value. The Property Tax Code governing these proceedings is very clear that proceedings before the Property Tax Appeal Board are considered de novo (35 ILCS 200/16-180) or without reference to the actions taken before the board of review. Additionally, by administrative rule, it states that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review .. . ." (86 Ill.Admin.Code §1910.50(a)). Accordingly, the Board grants no weight to the appellant's argument and finds a reduction in the subject's assessment on this basis is not warranted.

As to the appellant's contention of law argument, Property Tax Appeal Board (PTAB) Rule §1910.69(a) "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. Additionally, "The Property Tax Appeal Board may consider appeals based upon contentions of law. Such contentions of law must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party **shall submit a brief in support of his position**." 86 Ill.Admin.Code §1910.65(d). PTAB Rules also provide that the **"[f]ailure of any party to comply fully with all rules and/or specific requests of the Property Tax Appeals Board … shall result in the default of that party."** PTAB Rules provide that "[u]nder the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. **Failure to do so will result in the dismissal of the appeal."** Ill.1 Admin Code, Title 86, Chapter II, Part 1910, §1910.63(b) ("PTAB Rules"). (emphasis added). In this case, the Board notes appellant selected "contention of law" in its appeal form but did not include a legal brief or any legal argument for its contention of law basis for diminution of value. Therefore, the Board gives no weight to appellant's contention of law basis for its diminution of value contention for its appeal.

Now turning to the assessment inequity contention. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 the appellant did meet this burden of proof and a reduction in the subject's assessment on this basis is warranted.

The Board finds the best evidence of assessment equity is the appellant's suggested comparables #1, #3, and #4. The dwellings on these comparables are similar to the subject dwelling in age, construction, location, amenities and living area size.

The best comparables had improvement assessments that ranged from $11.86 to $14.80 per square foot of living area. The subject's improvement assessment of $16.46 per square foot of living area falls above the range established by the best comparables in this record. After considering all the best comparable properties submitted by the parties with emphasis on those properties that are proximate in location, similar in size of living area, and with similar features to the subject and after further considering adjustments to the best comparable properties for differences from the subject, 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 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:

C E R T I F I C A T I O N

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: November 17, 2026

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 9-215 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

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