FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Nuburg Group, LLC Series Q
DOCKET NO.: 23-28202.001-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 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 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 subject property is uninhabitable and consists of a vacant land since August 1, 2023. The appellant offered evidence of the state of the improvement, general sworn affidavit submitted to the Cook County Assessor's Office, copy of the City of Chicago Demolition permit issued on July 20, 2023, copy of the Demolition invoice, copy of the Compliance dismissal order, and a printout of the Assessor's Data indicating that "the no-longer existed structure should be removed from the property record card." The appellant contends by contention of law that the improvement was designated as uninhabitable since the time of sale in 2018. In support of this argument, the appellant submitted information regarding the subject's uninhabitability including photos and City of Chicago building permits and inspection records. 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 masonry, frame and masonry construction, or stucco exterior, one-or 1.5-story dwellings. They range in age from 96 to 115 years; in size of 1,271 to 1,452 square feet of living area; and an improvement assessment ranging from $17.23 to $28.78 per square foot of living area. These properties have full basements. The properties are located within a ¼-mile radius of the subject property. The board of review requested that the assessment be confirmed.

In rebuttal, the appellant submitted evidence from the Cook County Assessor's Office which disclosed a reduction of the subject's 2024 final assessed value and proposed a reduction of the subject's 2025 assessed 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 2023 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 raised an argument for the first time on rebuttal asking the Board to reduce the current lien year's assessment because the board of review issued a 2024 assessment reduction and proposed a 2025 assessment reduction. The Board finds that there is no merit to the appellant's argument. Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974) and The 400 Condominium Association, et al., v. Tully, 79 Ill.App.3d 686, 398 N.E.2d 951 (1st Dist. 1979) stand for the proposition that an assessment reduction in a subsequent year does not require an assessment reduction in the tax year at issue absent a glaring error in calculation. The Supreme Court in Hoyne observed that the facts in that case presented unusual

circumstances coupled with a grossly excessive assessment increase from $9,510 in 1970 to $246,810 in 1971. Consequently, it remanded the case for the lower court to ascertain the correct assessed valuation. Hoyne, 60 Ill.2d at 89-90, 322 N.E.2d at 836-37.

The appellant's argument inverts the holdings in those cases. The Supreme Court in Hoyne never found the 1970 assessment to be in error; it found the 1971 assessment to be grossly excessive. In this case, the appellant argued the 2023 assessment was too high merely because the 2024 and 2025 assessments were reduced by the Cook County Assessor's Office. The appellant failed to present any facts that suggest the Cook County Assessor's Office reduced the 2024 and 2025 assessments because they were grossly excessive. In fact, the Board finds the rebuttal evidence of the Cook County's Assessor's reduction disclosed that reduction as a result of a "change in classification" due to the subject property becoming vacant land with no improvement. The Appellate Court in Moroney v. Illinois Property Tax Appeal Board, 2013 Ill.App. (1st) 120493, distinguished Hoyne and 400 Condominium as confined to their unique facts. The Court rejected that appellant's argument that those prior cases stood for the proposition that "subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in prior year's assessments." Moroney, 2013 Ill.App. 120493 at ¶46. There was no evidence in Moroney that there was any error in the calculation of the taxpayer's 2005 assessment. The Appellate Court observed, "just because factors warranting a reduction existed in 2006, does not mean they existed in 2005, or any other year for that matter (which is why property taxes are assessed every year)." Id. Accordingly, the Board finds no merit to the appellant's argument that it should reduce the 2023 assessment because the Cook County Assessor's Office issued a lower 2024 assessment and proposed a lower 2025 assessment.

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 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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