

The Impact of Virtual Hearings on Unmet Legal Needs, Geographic Bias, and Fair Assessment Practices

IAAO ANNUAL
LEGAL SEMINAR
NAVIGATING CHANGE



Panelist – *Nora Devine, The Devine Law Group*

- Nora has been a property tax attorney in private practice since 2005. She has developed a state-wide practice in all jurisdictions in Illinois and she represents all property classes. She is active in local bar associations, national property tax groups, and international assessment administration groups. She has served as past chair of the ISBA's Section Council on State and Local Taxation and past chair of the Chicago Bar Association's Real Estate Tax Committee. She has given presentations on several topics, including omitted assessments, (back taxes), the unlicensed practice of law, specific objections, the Illinois tax appeal process, commercial appraisals, big box assessments, limited scope representation in property tax, ethics, and diversity/inclusion in the property tax and appraisal professions. She presented many times for the IAAO Legal Seminar.



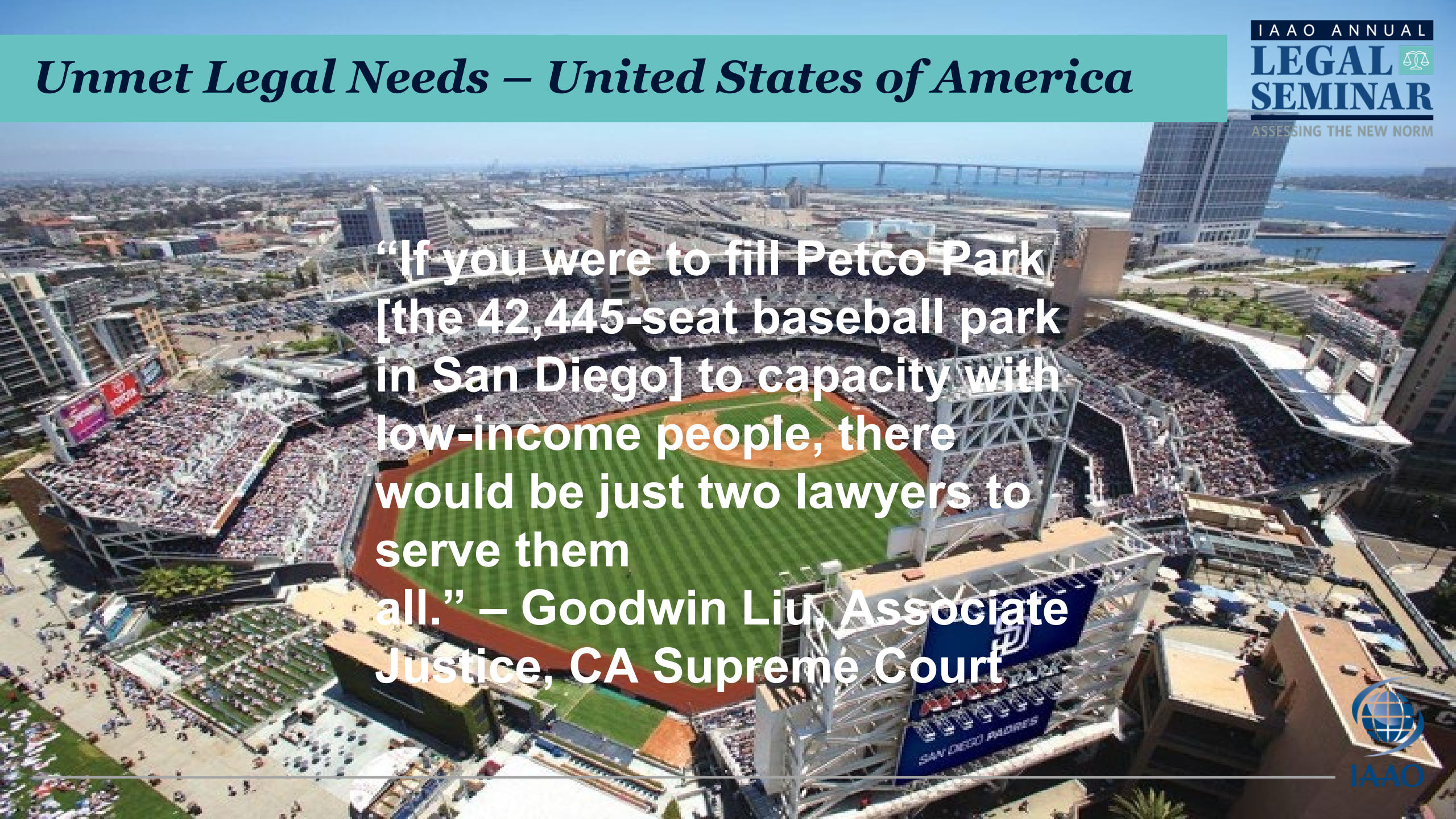
Panelist – Mark D. Armstrong, CIAO-M

- Real Estate Appraiser, 1985 - Present
- Certified Illinois Assessing Officer, 1994 - Present
- Kane County Supervisor of Assessments, 2006 - Present
- Continuing Education Instructor, 2014 - Present
- Past President, Illinois Chapter of IAAO
- President, County Assessment Officers Association
- Secretary/Treasurer, Illinois Association of County Officials



- The Justice Gap: Measuring the Unmet Civil Legal Needs of Low-Income Americans
 - Legal Services Corporation
 - American Bar Association
- Zoomed In to Justice: Remote Proceedings During a Pandemic, Judge's Journal, Volume 60, Number 3, Summer 2021, at 10-17.
- Illinois Attorneys Hope Virtual Hearings Will Endure Post-Pandemic, Celeste Bott, LAW 360, March 12, 2021.
- Action Committee on Court Operations in Response to COVID-19: Virtual Hearings – Benefits and Challenges, Canada
- Top State Judges To Tackle Public Interest 'Lawyer Deserts,' by Jack Karp, Law360, November 27, 2023.
- Remote Hearings and Access to Justice During COVID-19 and Beyond. Conference of State Court Administrators
- Remote Hearings: Let's Not Forget the Cost of What's Lost. James V. Noonan, & Judge Patrick T. Stanton, 54 Loy. U. Chi. L. J. 1 (2023).

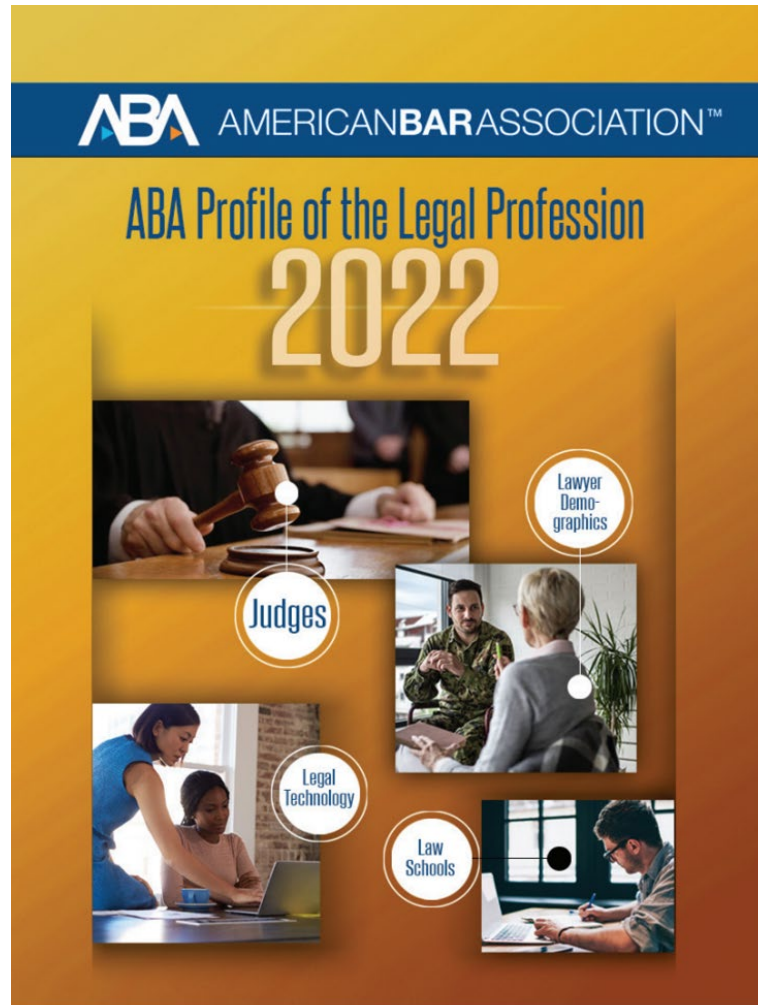
Unmet Legal Needs – United States of America



“If you were to fill Petco Park [the 42,445-seat baseball park in San Diego] to capacity with low-income people, there would be just two lawyers to serve them all.” – Goodwin Liu, Associate Justice, CA Supreme Court

Unmet Legal Needs – United States of America

- Total Population \$331,900,000. Percentage below 125% of the Federal Poverty Level (\$34K for a family of 4) = 15%



Unmet Legal Needs - Illinois

▪ **Statewide**

- [Illinois Legal Aid Online \(ILAO\)](#)
- [Illinois Attorney General Legal Assistance Referrals](#)
- [Illinois Free Legal Answers](#)
- [US Department of Justice](#)
- [Veteran Legal Aid Society](#)

▪ **Chicago Area**

- [CARPLS](#) (Coordinated Advice and Referral Program for Legal Services)
- [Cabrini Green Legal Aid](#)
- [Center for Disability and Elder Law](#)
- [Chicago Legal Clinic](#)
- [Chicago Volunteer Legal Services](#)
- [Legal Aid Society of Metropolitan Family Services](#)

▪ **Central and Southern Illinois**

- [Land of Lincoln Legal Aid](#)

▪ **Western, Central, and Northern Illinois**

- [DuPage Legal Aid](#)
- [Prairie States Legal Aid](#)
- **Law School Clinics**
- [John Marshall Law School Clinics](#) (Various)
- [Loyola University \(Chicago\) School of Law Community Law Center Clinic](#)
- [Northwestern University Law School Clinics](#) (Various)
- [NIU School of Law Health Advocacy Clinic](#)
- [University of Chicago Legal Clinics](#) (Various)
- [Southern Illinois University Elder Clinic](#)

Unmet Legal Needs - Kentucky

- Total Population 4,290,022
- The total population below 125% of the Federal Poverty Level 23.3%
 - 70% of low-income Americans have at least one unmet legal need but may not seek assistance
 - 50% unemployment rate leads to . . .
 - Debt issues
 - Bankruptcy
 - Eviction
 - Domestic Violence
- Available pro bono assistance:
 - Kentucky Legal Aid
 - AppalRed Legal Aid
 - Legal Aid of the Bluegrass
 - Legal Aid Society
 - Joint Hotline



1. Assess why it is so complicated (Forms too difficult? In-person hearings required?)
 2. Prioritize areas of the system with large numbers of unrepresented litigants (Homeowners more likely to be unrepresented)
 3. Locate the source(s) of the undue complexity
 4. Identify the most realistic and practical fix
 5. Don't forget the humans (Keep the 'public' and the 'service' in your 'public service' position!)
- - A Strategic Plan for Simplification of the Legal System, "Bobservations Blog," Bob Graves, Executive Director of the Chicago Bar Foundation.

Access to Justice – Best Practices for Property Tax

- Many property owners are well above the federal poverty level
- Many property owners still experience geographic bias and/or economic bias when seeking a review of their assessed value.

Unmet Legal Needs – Illinois – Property Tax Specific

- People Who Need Help:
 - Homeowners
 - Seniors
 - Veterans
 - Low-income taxpayers
 - COVID-Hardship Commercial Users
 - Victims of Natural Disaster
 - Property Owners Facing a Tax Sale Problem
- What Help is Available?
 - Homeowner Exemptions
 - Disabled Veteran Exemptions
 - Long Term Occupant Exemptions
 - Deferred Property Tax Payments
 - Vacancy Relief/Natural Disaster Relief
 - Assessing Official outreaches
- Who can provide help:
 - Local Township Assessors
 - VA
 - County Treasurers
 - Law School Legal Clinics
 - Practicing Bar – Pro Bono Assistance - ISBA Rural Practice Initiative

Access to Justice – Best General Practices – Property Tax

- Taxpayer friendly:
 - Allowing the taxpayer or their counsel to waive the hearing.
 - Decide on the case based on the evidence if the taxpayer or counsel cannot attend the hearing.
 - Allowing the taxpayer to call into the hearing.
 - Offering more than one option for the hearing date.
- Not Taxpayer Friendly:
 - Allowing the assessing official to force a hearing when the tax person doesn't want one.
 - Requiring the taxpayer to appear in person at the hearing.
 - Dismissing the appeal if the taxpayer cannot attend the hearing
 - Forcing a property owner to attend an in-person hearing hundreds of miles away from where the property is situated
 - Scheduling the hearing without regard to taxpayer or counsel availability

Access to Justice – Geographic Bias/Lawyer Deserts



Access to Justice – Virtual Hearings During COVID



Remote Hearings – Benefits – Upsides

- More litigants are represented by counsel.
- Litigants facing economic or geographic bias more likely to be able to access counsel.
- Hearings made possible for all those with mobility issues.
- Deciders of Fact can decide from anywhere – no need for a hearing room or waiting room.
- Safety – viruses, combative litigants
- All participants gain efficiency by eliminating travel time:
 - Taxpayers
 - Deciders of fact
 - Assessing officials
 - Experts

Remote Hearings – Pitfalls – Downsides

- The transition has led to public forums being disrupted by "Zoom bombers," as well as disagreements over proper Zoom etiquette.
- Multiple municipal meetings were cut short after intruders flashed nudity or blasted offensive remarks. One judge reprimanded lawyers for Zooming into court while still in bed or partially clothed.
- The transition has also led to a transparency nightmare — government watchdogs say it's increasingly difficult to scrutinize proceedings that would typically have been open to the public.

Tell the Illinois Supreme Court about the problems with virtual hearings by [filling out this survey](#) before June 23rd!

In questions 9-12, please raise concerns about how virtual hearings:

- Lead to less empathy and more bias from judges.
- Makes private communication between clients and attorneys more difficult.
- Create barriers to access for those without internet or devices
- Lead to worse outcomes in criminal cases.
- Should not be imposed on those who would rather appear in person

The state needs to know the potential disadvantages faced by thousands of Illinoisans if people can no longer appear in person for their court dates.

Remote Hearings – Pitfalls – Tech Mishaps




During a hearing on Tuesday in Texas' 394th Judicial District Court, a lawyer who, despite appearances, is not a cat had to clarify the situation before a judge.

Remote Hearings – Pitfalls – Keeping the Documents Straight

10/20/23, 11:05 PM

ViewAppeal

City	OAK PARK
Property Class	531
Description	Shopping center
	
Property Type	COMMERCIAL
Year Purchased	0
Purchase Price	0.00
Request Hearing	Yes



[Redacted Name] - Cook Oak Par

Supporting Documents

PIN	Complaint Number	Document Type	
[Redacted]	[Redacted]	BOR Other Evidence	✓ View
[Redacted]	[Redacted]	BOR Other Evidence	✓ View
[Redacted]	[Redacted]	BOR Closing Statement/Sales Documents	✓ View
[Redacted]	[Redacted]	BOR Vacancy Affidavit	✓ View
[Redacted]	[Redacted]	BOR Property Photo	✓ View
[Redacted]	[Redacted]	BOR Income/Expense Statement	✓ View
[Redacted]	[Redacted]	BOR Income/Expense Statement	✓ View

<input type="checkbox"/>	Name	Status
<input checked="" type="checkbox"/>	10.20.23 BOR Submission	✓
<input type="checkbox"/>	11.202.2023 at 10.45AM Cook County BOR ...	☁
<input type="checkbox"/>	2018 thru 2021 Income & Expense Stateme...	☁
<input type="checkbox"/>	2023 Brief BOR	☁
<input type="checkbox"/>	2023 Brief BOR	✓
<input type="checkbox"/>	7101N - DEC22 Financial Reports Package-1	☁
<input type="checkbox"/>	7101N - MAR23 Financial Reports Package	☁
<input type="checkbox"/>	Attorney Authorization Form	☁
<input type="checkbox"/>	ComEd Utilities	☁
<input type="checkbox"/>	NEW Marketing Brochures	☁
<input type="checkbox"/>	Nicor Gas Utilities	☁
<input type="checkbox"/>	Property Photos dated 4.26.2023	☁
<input type="checkbox"/>	SIGNED 2022 + 2023 Vacancy Affidavit	✓











Remote Hearings – Pitfalls – Keeping the Documents Straight


Time Monday, November 27, 2023 8:45 AM-9:15 AM


Location [By Phone: 312-626-6799 Meeting ID is 885 8097 3633; and the Passcode is 002259](#)


Response Accepted [Change Response](#)

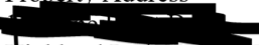
 11.27.23 at 8.45AM BOR HRG Adam Glass.pdf 26 KB	 Evidence FROM AO.pdf 172 KB	 Evidence FROM AO 1.pdf 185 KB
 Evidence FROM AO 2.pdf 206 KB	 Evidence FROM AO 3.pdf 208 KB	 Evidence FROM AO 4.pdf 189 KB
 Evidence FROM AO.pdf		

 [2023](#)

 [Evidence FROM AO Combined.pdf](#)

PI 

Case 

Property Address


Highland Park IL 60055
County : Lake
Township : Moraine

Remote Hearings – Pitfalls – Keeping the Page Numbers Straight



Remote Hearings – Pitfalls – Keeping the Page Numbers Straight

What are Bates Numbers?

Bates numbering (also known as Bates stamping) is a method of indexing legal documents for identification and retrieval. During the discovery phase of litigation, a large number of documents often require the use of unique identifiers for each page of each document for easy reference. Each page of each document in a "batch" of documents is assigned a unique Bates number that also indicates its relationship to other Bates-numbered documents. Bates numbers appear as headers or footers on the PDF pages. Please see the [following page](#) on Adobe's website for instructions on how to add them to PDF documents.

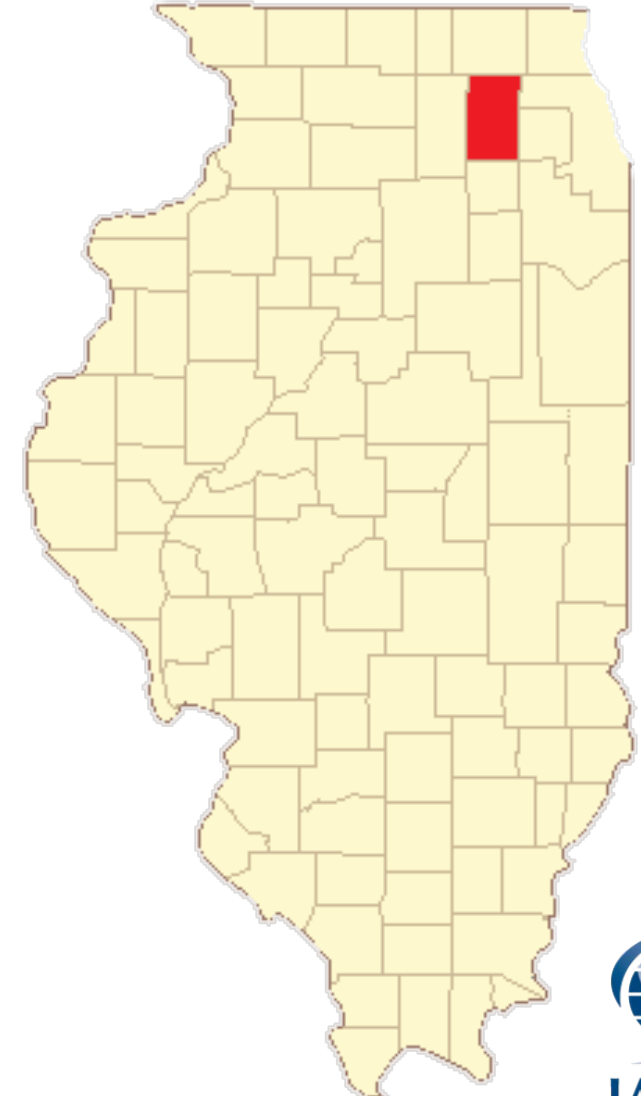
The input PDF used in the tutorial steps below features Bates numbering on each page - the plug-in will automatically identify them, and insert them under TOC records instead of using conventional page numbers.

Use Bates numbers for table of contents page numbering

Section	Bates Number
Introduction	ABC-2022123
Overview	ABC-2022124
Abbreviations & Definitions	ABC-2022125
Progress Analysis	ABC-2022126
Quarterly Forecast	ABC-2022127
Summary	ABC-2022128

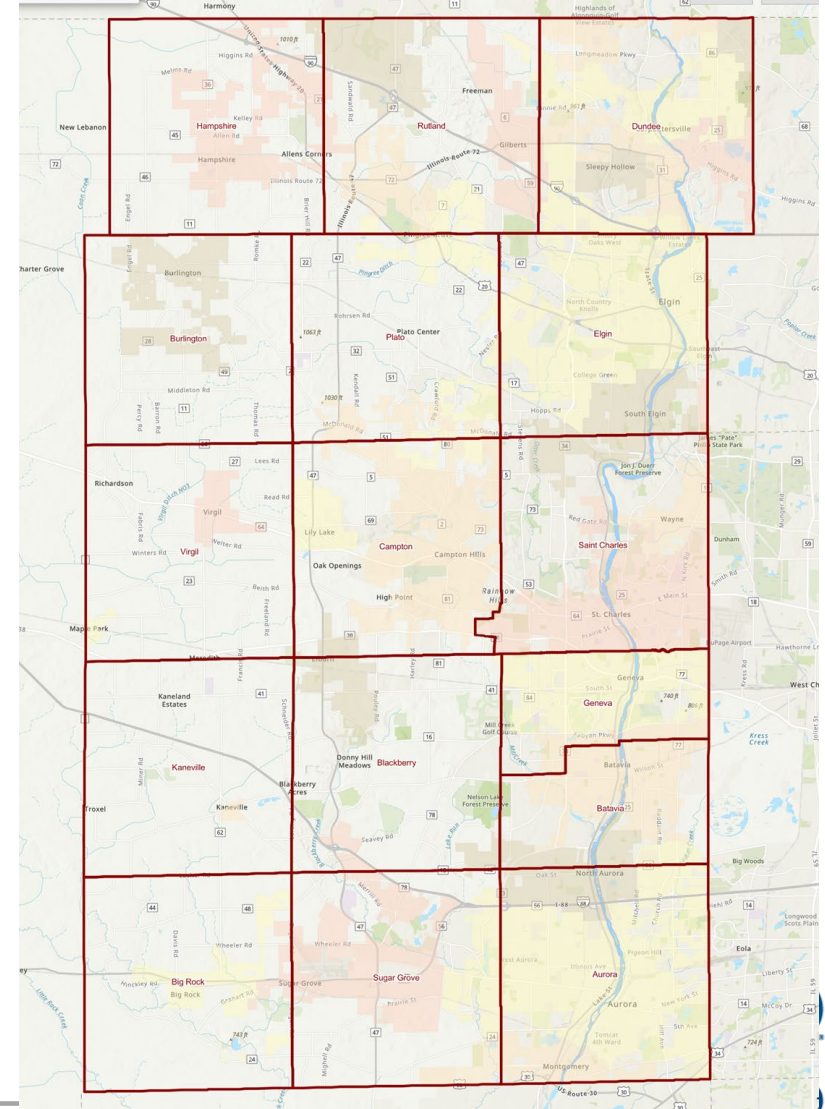
Case Study: Kane County, Illinois

- Population: 516,516 (2020 Census)
- Size: 519.4 square miles
- 199,767 total tax parcels in 2024
- 159,293 (79.7%) residential tax parcels in 2024



Case Study: Kane County, Illinois

- Initial valuation by 16 Township Assessors
- Review and Equalization by County Supervisor of Assessments
- Assessment Complaints heard by County Board of Review





Board of Review Authority

(35 ILCS 200/9-5)

Sec. 9-5. Rules. Each county assessor, board of appeals, and board of review shall make and publish reasonable rules for the guidance of persons doing business with them and for the orderly dispatch of business.

(Source: P.A. 98-322, eff. 8-12-13.)

Case Study: Kane County, Illinois

- 2007: Mostly in-person; teleconference permitted for weather
- 2010: Mostly in-person with teleconference appearances permitted for any purpose; written-evidence hearing option
- 2020: Teleconference hearings required (COVID) with written-evidence hearing option
- 2021: Virtual (video/telephone) hearing required with written-evidence hearing option

Case Study: Kane County, Illinois

- More than 90% wanted virtual hearing requirement to be made permanent
- Administrative efficiency is gained by only offering the virtual hearing option
- Complainants, respondents, and intervenors prefer virtual hearings
- Virtual hearings result in fewer requests for continuances
- Board of Review gains flexibility to hold the virtual hearings anywhere without regard to weather or waiting-area capacity.

Case Study: Kane County, Illinois

- More than 90% wanted teleconference/videoconference requirement to be made permanent
- Administrative Commission is currently reviewing the Commission's decision to hold hearings virtually
- Commission is currently reviewing the Commission's decision to hold hearings virtually
- Commission is currently reviewing the Commission's decision to hold hearings virtually
- Board of Review gains flexibility to hold the hearings anywhere without regard to weather or waiting-area capacity.

**But are the taxpayers still
being treated *fairly* by
virtual hearings?**

Case Study: Kane County, Illinois

Year	2016	2017	2018	2019	2020	2021	2022	2023
Class 0040 Parcels	150,972	152,126	153,037	154,007	154,825	155,823	156,768	157,920
Coefficient of Dispersion	15.21%	15.26%	14.17%	13.66%	11.78%	12.21%	11.82%	11.78%
Price-Related Differential	0.99	0.99	0.98	0.99	0.99	1.01	1.01	1.00
% Filing Complaints	1.67%	1.07%	0.49%	1.05%	0.58%	0.40%	0.25%	0.42%

Case Study: Kane County, Illinois

In-Person Hearing
or Written Evidence

Virtual Hearing
or Written Evidence

Year	2016	2017	2018	2019	2020	2021	2022	2023
Class 0040 Parcels	150,972	152,126	153,037	154,007	154,825	155,823	156,768	157,920
Coefficient of Dispersion	15.21%	15.26%	14.17%	13.66%	11.78%	12.21%	11.82%	11.78%
Price-Related Differential	0.99	0.99	0.98	0.99	0.99	1.01	1.01	1.00
% Filing Complaints	1.67%	1.07%	0.49%	1.05%	0.58%	0.40%	0.25%	0.42%

Case Study: Kane County, Illinois

Year	2016-19	2020-23
Class 0040 Parcels	152,536	156,334
Coefficient of Dispersion	14.58%	11.90%
Price-Related Differential	0.99	1.00
% Filing Complaints	1.07%	0.41%
Class 0040 Complaints	1,625	644
% Reduced	44%	48%
Median Reduction	-7%	-6%

Case Study: Kane County, Illinois

Year	2016-19	2020-23
Class 0040 Parcels	152,536	156,334
Coefficient of Dispersion	14.58%	11.90%
Price-Related Differential	0.99	1.00
% Filing Complaints	1.07%	0.41%
Attorney Complaints	1,128	443
% Reduced	36%	46%
Median Reduction	-7%	-6%

Case Study: Kane County, Illinois

Year	2016-19	2020-23
Class 0040 Parcels	152,536	156,334
Coefficient of Dispersion	14.58%	11.90%
Price-Related Differential	0.99	1.00
% Filing Complaints	1.07%	0.41%
<i>Pro Se</i> Complaints	497	201
% Reduced	56%	53%
Median Reduction	-7%	-7%

Case Study: Kane County, Illinois

Year	2016-19	2020-23
Class 0040 Parcels	152,536	156,334
Coefficient of Dispersion	14.58%	11.90%
Price-Related Differential	0.99	1.00
% Filing Complaints	1.07%	0.41%
Attorney Virtual Hearings	562	185
% Reduced	51%	57%
Median Reduction	-7%	-6%

Case Study: Kane County, Illinois

Year	2016-19	2020-23
Class 0040 Parcels	152,536	156,334
Coefficient of Dispersion	14.58%	11.90%
Price-Related Differential	0.99	1.00
% Filing Complaints	1.07%	0.41%
<i>Pro Se</i> Virtual Hearings	157	87
% Reduced	76%	63%
Median Reduction	-7%	-7%

Case Study: Kane County, Illinois

Year	2016-19	2020-23
Class 0040 Parcels	152,536	156,334
Coefficient of Dispersion	14.58%	11.90%
Price-Related Differential	0.99	1.00
% Filing Complaints	1.07%	0.41%
Attorney Written Evidence	400	258
% Reduced	27%	38%
Median Reduction	-9%	-7%

Case Study: Kane County, Illinois

Year	2016-19	2020-23
Class 0040 Parcels	152,536	156,334
Coefficient of Dispersion	14.58%	11.90%
Price-Related Differential	0.99	1.00
% Filing Complaints	1.07%	0.41%
<i>Pro Se</i> Written Evidence	246	114
% Reduced	45%	45%
Median Reduction	-5%	-6%

Case Study: Kane County, Illinois

- Attorneys with virtual hearings obtained a reduction for their clients 57% of the time, up from 51% for in-person hearings; however, the median reduction was slightly lower.
- *Pro Se* taxpayers with virtual hearings obtained a reduction 63% of the time, down from 76% for in-person hearings; however, the median reduction was slightly higher.
- Taxpayers are still being treated fairly in virtual hearings.



2022 TAX YEAR HEARING REQUESTS

- In 2022, there were 240,346 Cook County Board of Review Assessment Complaints Filed which encompasses 473,290 PINs.
- In 2022, there were 11,391 Tax Year Hearing requests (Attorney and *Pro Se*).
- In 2022, there were 303 CBD Hearing Requests.



HEARINGS

- DURING THE HEARING:
- Explain and Disclose ANY and ALL CHANGE IN CIRCUMSTANCES.
- Disclose TYPE, SIZE AND USE OF PROPERTY.
- Hearings are not an extension of the EVIDENCE SUBMISSION DEADLINE- DO NOT EXPECT HEARING OFFICERS TO ACCEPT NEW EVIDENCE AT HEARINGS.
- Disclose Pending “Assessor’s Recommendations” (“A/R”)/”Certificates of Corrections” (“CoC”).
- Disclose prior PTAB/SPO decisions within the Triennial.
- Disclose any and all information regarding OMITTED ASSESSMENTS.
- DON’T REQUEST A HEARING SIMPLY TO ATTEMPT TO NEGOTIATE A PENDING PTAB.
- An “Oral Hearing” is NOT to discover what “late” evidence to submit at “Re-Review.”
- Overall, KNOW YOUR PROPERTY.



**ILLINOIS STATE
BAR ASSOCIATION®**

**We need your
feedback!**

One part of the ISBA Presidential Initiative on Access to Legal Services is opening access to courts through the consistent, continued use of remote appearances. To improve remote proceedings, the ISBA Delivery of Legal Services Committee is conducting a survey on remote proceedings. Responses are anonymous and will be shared with the Administrative Office of the Illinois Courts and the Supreme Court Commission on Access to Justice to help improve remote proceedings.

[Take the survey!](#)

- Experiences with virtual hearings

Questions?

