

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

### **Description:**

The legal aid panelist will summarize the dire state of unmet legal needs in the U.S. and the efforts to mitigate barriers to justice. Nora Devine will discuss the statistics pertaining to geographic bias in property tax appeal representation in Illinois and will discuss the Illinois State Bar Associations Rural Practice Initiative and other such innovative tools for bringing quality legal representation to even the most remote jurisdictions in Illinois. The assessing official panelist will discuss available statistics and anecdotes about the benefits and pitfalls of moving toward hearings by phone and video conference.

### **Bios:**

Nora Devine, Esq.

[Nora@thedevinelawgroup.com](mailto:Nora@thedevinelawgroup.com)

Attorney

The Devine Law Group

Nora has been an 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 property 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, and legal ethics. Nora is an instructor for the Illinois Property Assessment Institute (IPAI). She has been teaching classes for assessing officials in Illinois on a wide variety of subjects since 2011 and has been developing courses since 2015. Nora earned a JD from Loyola University Chicago School of Law in 2005 and was admitted to the Illinois Bar the same year. She has a CIAO designation from the Illinois Property Assessment Institute (2015) and has authored chapters for the Illinois Institute of Continuing Legal Education (IICLE) for their volume on Real Estate Tax.

Mark Armstrong

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Supervisor of Assessments

Kane County Supervisor of Assessments Office

Mark D. Armstrong, CIAO-M, has been Kane County Supervisor of Assessments since 2006; prior to taking office, he spent 21 years in the private sector as a real estate appraiser. Mark has valued all types of real property in multiple states; the principal focus of his private-sector practice was litigation support, where he has provided expert testimony in local, state, and federal proceedings. He is a Certified Illinois Assessing Officer-Master, an Illinois Certified General Real Estate Appraiser,

and Past President of the Illinois Chapter of the IAAO. Mark is currently President of the County Assessment Officers Association of Illinois and is on the Board of Directors of the Illinois Association of County Officials where he serves as state Legislative Chairman; in that role, he has testified before both chambers of the Illinois legislature and authored all or part of more than a dozen bills that have become law. He is a continuing education instructor for the Illinois Property Institute and has written two textbooks: Preferential Assessments (an examination of state-mandated valuation procedures for certain property types), and Partial Interests and Taxable Leaseholds (a study of the ad valorem taxation for those special circumstances under Illinois law. He has also provided continuing education programs for the Illinois Municipal League, the Illinois Farm Bureau, the Illinois Department of Revenue, the Illinois Government Finance Officers Association, and various bar associations. Mark lives in Saint Charles, Illinois, where he has chaired multiple volunteer boards and commissions for both his community and his church. He has been married to Gina since 1990; they have one daughter, Ellie.