



State of Illinois
PROPERTY TAX APPEAL BOARD

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Minutes of the
Property Tax Appeal Board Meeting
Held on April 13, 2010
Des Plaines, Illinois

- 1. ROLL CALL:** Donald Crist, Chairman; Michael Goral; Kevin Freeman; Walter Gorski; Mauro Glorioso

STAFF: Louis Apostol, JD, CAE, Executive Director;
Steve Waggoner, JD, Chief Hearing Officer;
Eileen Castrovillari

Chairman Crist convened the meeting at 9:30 a.m.

- 2. Approval of the Board Minutes for the March 9, 2010 Meeting:**

Mr. Freeman moved to accept the March minutes. Mr. Gorski seconded the motion and it carried 5-0.

- 3. Executive Director Report:**

Mr. Apostol informed the Board that both he and Chairman Crist attended the Senate Appropriations Committee Hearing on March 23rd. The Chairman and Executive Director presented a historical budget overview of PTAB, which included a visual graph that highlighted the disparity between reduced staff numbers and increased caseload. The presentation was well received by the Committee. Mr. Apostol and Chairman Crist plan to attend the House Appropriations Committee Hearing on April 21st to present the FY2011 Budget request. Mr. Apostol will distribute a list of Committee members to the Board.

Mr. Apostol advised the Board that current 75 day workers have been doing excellent work writing R1 decisions. If the budget allows, he plans to hire additional 75 day workers to assist with the backlog.

On April 1st the Springfield Office acquired additional space formerly occupied by the Human Rights Commission. This space will eliminate the need to store files in the hallways and the Chairman's Office and also corrects fire safety issues. The new space

BOARD MEMBERS

Michael J. (Mickey) Goral
Rockford

Kevin L. Freeman
Chicago

Walter R. Gorski
Edwardsville

Mauro Glorioso
Westchester

consists of 4 offices and one hearing room. PTAB hearing officer staff can now hold hearings at the Stratton Building saving staff travel expense and time. Chairman Crist has volunteered to assist in transporting surplus furniture from the Des Plaines Office to Springfield for replacement and current needs.

Mr. Apostol reported that the Oral Argument Hearing for Minooka Community H.S. Dist. #111 and 201 vs Dynegy Kendall Energy LLC, docket numbers 02-01835-I-3, 03-02066-I-3, 04-02143-I-3, 05-01922-I-3, 06-02034-I-3 and 07-02783-I-3 will take place on June 8th at 10:30 a.m. in the Illinois Supreme Court Ceremonial Courtroom, 18th Floor, 160 N. LaSalle Street in Chicago. Notices have been prepared and sent to all interested parties. The June PTAB Meeting will be held prior to the hearing.

Mr. Apostol updated the Board on Senate Bill 3334. This Bill "which amends the Property Tax Code provides that assessment officials shall (instead of may) consider foreclosure sales and short sales of comparable properties when determining fair cash value." The Bill was passed in the Senate, and is up for consideration in the House.

Mr. Apostol reported he attended the Ethics Conference on March 24th, Mandatory Labor Relations Conference on April 7th and the Attorney's/GC Conference on April 9th.

Mr. Goral moved to accept the Executive Director's Report. Mr. Freeman seconded the motion and it carried 5-0.

4. Discussion of Motions:

- a.) Thornton Oil Corporation: #07-02596-C-1 (Knox)
Alan Miller: #07-02599-R-1 (Knox)

Mr. Glorioso moved to grant Knox County a final 60 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- b.) Edward Mills: #07-05314-R-1 (Jo Daviess)
Robert J. Beggin: #07-06058-R-1 (Jo Daviess)

Mr. Freeman moved to grant Jo Daviess County a final 60 day extension. Mr. Goral seconded the motion and it carried 5-0.

- c.) Commonwealth Edison Company: #08-02408-C-3 (Kane)

Mr. Gorski moved to grant Kane County a final 120 day extension. Mr. Glorioso seconded the motion and it carried 5-0.

- d.) New Century Hotel Port: #07-04317-C-3 (McHenry)

Mr. Freeman moved to grant McHenry County a final 60 day extension. Mr. Goral seconded the motion and it carried 5-0.

- e.) Southwest Bank: #07-04939-C-3 (St. Clair)

Mr. Goral moved to grant St. Clair County a final 90 day extension. Mr. Glorioso seconded the motion and it carried 4-0 with Mr. Gorski recusing.

- f.) Harbor Plaza LLC: #08-00161-C-3 (Lake)
Harbor Plaza LLC: #08-00162-C-2 (Lake)
Harbor Plaza LLC: #08-00163-C-3 (Lake)

Mr. Freeman moved to grant appellant a final 45 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- g.) Alden Horizon Limited Partnership: #08-02705-C-2 (Kane)

Mr. Glorioso moved to grant appellant a final 60 day extension. Mr. Freeman seconded the motion and it carried 5-0.

- h.) Debra Challenger: #08-22325-R-3 (Cook – New Trier)

Mr. Goral moved to grant appellant a final 45 day extension. Mr. Glorioso seconded the motion and it carried 5-0.

- i.) Sara Bartlett Fink: #08-24123-R-1 (Cook – N. Chicago)

Mr. Gorski moved to grant appellant a final 60 day extension. Mr. Freeman seconded the motion and it carried 4-0 with Mr. Freeman recusing.

- j.) H & N Adams, LLC: #08-00614-C-2 (Ogle)

Mr. Gorski moved to grant appellant a final 60 day extension. Mr. Freeman seconded the motion and it carried 5-0.

- k.) Minooka CHSD 111 & 201 #08-01591-I-1 (Grundy)

Mr. Freeman moved to grant appellant a 90 day extension. Mr. Glorioso seconded the motion and it carried 5-0.

- l.) Minooka Comm S.D. 111: #08-01592-I-1 (Grundy)

Mr. Freeman moved to grant appellant a 90 day extension. Mr. Glorioso seconded the motion and it carried 5-0.

- m.) Saraf, Inc.: #07-29784-C-2 (Cook – Palatine)

Mr. Goral moved to grant intervenors, Palatine CCSD #15 and Palatine Twp HSD #211 a final 30 day extension. Mr. Glorioso seconded the motion and it carried 5-0.

- n.) Sears #1570 – Woodfield: #07-29874-C-3 (Cook – Worth)

Mr. Goral moved to grant intervenors, Palatine Twp HSD #211 and Schaumburg CCSD #54 a final 30 day extension. Mr. Glorioso seconded the motion and it carried 5-0.

- o.) SKS Properties: #07-20977-C-2 (Cook – Berwyn)

Mr. Gorski moved to grant intervenor, J. Sterling Morton HSD #201 a final 60 day extension. Mr. Goral seconded the motion and it carried 5-0.

- p.) AT & T Communications: #07-25460-C-3 (Cook – S. Chicago)

Mr. Goral moved to grant intervenor, Chicago Board of Education a final 30 day extension. Mr. Glorioso seconded the motion and it carried 5-0.

- q.) PFG 800 Biermann Ltd.: #07-28070-C-3 (Cook – Wheeling)

Mr. Freeman moved to deny intervenor, Township HSD #214's request for an extension. He further moved to default the intervenor. Mr. Glorioso seconded the motion and it carried 5-0.

- r.) Kmart Corporation: #07-25355-C-2 (Cook – Jefferson)

Mr. Goral moved to grant intervenor, Chicago Board of Education a final 30 day extension. Mr. Glorioso seconded the motion and it carried 5-0.

- s.) AT & T Midwest: #07-25462-I-3 (Cook – Hyde Park)
AT & T: #07-25418-I-3 (Cook – Hyde Park)

Mr. Goral moved to grant intervenor, Chicago Board of Education a final 30 day extension. Mr. Glorioso seconded the motion and it carried 5-0.

- t.) Carson Pirie Scott & Company: #07-26584-C-3 (Cook - Niles)

Mr. Freeman moved to grant intervenor, Niles Twp HSD #219 a final 45 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- u.) Strawberry Hill EGV LLC: #07-28931-C-2 (Cook – Schaumburg)
Lord & Taylor – Woodfield: #07-29373-C-3 (Cook – Schaumburg)

SBC Card Services Inc.: #07-29656-I-3 (Cook – Schaumburg)
Macy's: #07-29723-C-3 (Cook – Schaumburg)
Ed Murphy: #07-30412-C-2 (Cook – Schaumburg)

Mr. Gorski moved to grant intervenors, Palatine Twp HSD #211 and Schaumburg CCSD #54 a final 30 day extension. Chairman Crist seconded the motion and it carried 5-0.

- v.) Experian Information Solutions: #07-27881-C-3 (Cook – Schaumburg)

Mr. Goral moved to grant intervenor, Palatine Twp HSD #211 a final 30 day extension. Mr. Freeman seconded the motion and it carried 5-0.

- w.) JP Morgan Chase & Co.: #07-24500-C-3 (Cook – Jefferson)

Mr. Freeman moved to deny intervenor, Chicago Board of Education's request for an extension. Chairman Crist seconded the motion and it carried 5-0.

- x.) Dwight Jones: #07-27682-C-2 (Cook – Stickney)

Mr. Freeman moved to grant intervenor, Thornton Twp HSD #205 a final 30 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- y.) Cole Taylor Bank: #07-29569-C-3 (Cook – Worth)

Mr. Gorski moved to grant intervenor, Evergreen Park District #124 a 30 day extension. Chairman Crist seconded the motion and it carried 5-0.

- z.) AP/AIM Burr Ridge LLC: 07-26797-C-3 (Cook – Lyons)

Mr. Goral moved to grant intervenors, Pleasantdale SD #107 and Lyons Twp HSD #204 a final 30 day extension. Mr. Freeman seconded the motion and it carried 5-0.

- aa.) Barbara Stone Trust: #07-22185-R-3 (Cook – New Trier)

Mr. Glorioso moved to grant intervenors, New Trier Twp HSD #203 and Glencoe SD #35 a final 60 day extension. Chairman Crist seconded the motion and it carried 5-0.

- bb.) David Speer: #07-25166-R-2 (Cook – New Trier)

Mr. Freeman moved to grant intervenors, New Trier Twp HSD #203 and Avoca SD #37 a final 60 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- cc.) Florence Boone: #07-26064-R-2 (Cook – New Trier)

Mr. Freeman moved to grant intervenors, New Trier Twp HSD #203 and Glencoe SD #35 a final 60 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- dd.) John Chiaro: #07-20832-R-2 (Cook – New Trier)

Mr. Freeman moved to grant intervenor, New Trier Twp HSD #203 a final 60 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- ee.) Bill Sweeney: #07-30546-I-2 (Cook – Thornton)

Mr. Goral moved to grant intervenors, Thornton Twp HSD #205 and South Holland SD #151 a final 60 day extension. Mr. Glorioso seconded the motion and the motion carried 4-1.

- ff.) Sherwin Williams Company: #07-20655-I-3 (Cook – Thornton)
Sears, Roebuck & Company: #07-30101-C-3 (Cook – Thornton)
Calumet Lubricants Company, LP: #07-30418-I-2 (Cook – Thornton)

Mr. Freeman moved to grant intervenor, Thornton HSD #205 a final 30 day extension. Mr. Goral seconded the motion and it carried 5-0.

- gg.) Iron Mountain: #07-04354-I-3 (DuPage)

Mr. Glorioso moved to deny intervenor, CCSD #93's request for an extension. He further moved to default intervenor. Chairman Crist seconded the motion and it carried 5-0.

- hh.) The Sports Authority: #07-02847-C-3 (Kane)

Mr. Freeman moved to grant intervenor, Geneva CUSD #304 a 90 day stay for pending settlement document. Mr. Goral seconded the motion and it carried 5-0.

- ii.) Dean Gardner: #07-25672-R-1 (Cook – Northfield)

Mr. Glorioso moved to grant the Cook County Board of Review's request to rescind the default. He further moved to accept the evidence and make the file ready for hearing. Mr. Freeman seconded the motion and it carried 5-0.

jj.) Helen Karas: #07-25848-C-2 (Cook – Maine)

Chairman Crist moved to grant intervenor, Maine Twp HSD #207's request to rescind the default. He further moved to grant a 30 day extension to submit brief and evidence. Mr. Freeman seconded the motion and it carried 5-0.

kk.) Mary Ann Arnold: #07-05923-R-1 (Jo Daviess)

Chairman Crist moved to deny appellant's request for reinstatement. Mr. Freeman seconded the motion and it carried 5-0.

ll.) Maria Marsewski: #08-23317-C-1 (Cook – S. Chicago)

Mr. Gorski moved to deny appellant's request for reinstatement. Mr. Freeman seconded the motion and it carried 5-0.

mm.) Joseph Kornick: #01-27994-R-1 (Cook – North Chicago)

Mr. Goral moved to deny appellant's request to rescind original decision and reinstate the appeal. Chairman Crist seconded the motion and it carried 4-0 with Mr. Freeman recusing.

5. Attachments:

See attachments for listing of additional decisions to be reviewed, discussed and/or decided by the Board.

As to Attachment A, Mr. Freeman moved to accept the attachment and Mr. Glorioso seconded the motion. The motion carried 5-0.

As to Attachment B, Mr. Goral moved to accept the attachment and Mr. Gorski seconded the motion. The motion carried 5-0.

As to Attachment C, Mr. Freeman moved to accept the attachment and Mr. Gorski seconded the motion. The motion carried 4-0 with Chairman Crist recusing.

As to Attachment D, Mr. Glorioso moved to accept the attachment and Mr. Freeman seconded the motion. The motion carried 4-0 with Mr. Gorski recusing.

As to Attachment E, Mr. Gorski moved to accept the attachment and Mr. Freeman seconded the motion. The motion carried 4-0 with Mr. Goral recusing.

As to Attachment F, Mr. Goral moved to accept the attachment and Mr. Gorski seconded the motion. The motion carried 4-0 with Mr. Freeman recusing.

As to Attachment G, Mr. Gorski moved to accept the attachment and Mr. Freeman seconded the motion. The motion carried 4-0 with Mr. Glorioso recusing.

As to Attachment Z, Mr. Freeman moved to accept the attachment and Mr. Goral seconded the motion. The motion carried 5-0.

6. Other Business:

a.) Subpoena Requests:

Mr. Apostol presented subpoena requests to the Board for review and approval as follows:

i.) TRG II LLC: #07-02807-I-3 (Kankakee)

Mr. Freeman moved to issue a subpoena for 1) documents relating to the ownership for 5 years prior to and since January 1, 2007 2) detailed listing of capital improvements made to the building prior to the 5 years and since January 1, 2007 3) all appraisals of the property for any purpose between January 1, 2003 and the present 4) all leases and/or options to purchase in the 5 years prior to and since January 1, 2007. Chairman Crist seconded the motion and it carried 5-0.

ii.) Jim McMahon: #06-01840-R-3 (DuPage)
Jim McMahon: #06-01994-R-1 (DuPage)

Mr. Freeman moved to issue subpoenas to the Winfield, Lisle, York and Milton Township Assessors so that they may provide testimony regarding the practice of partially assessing properties after they are habitable and fit for occupancy. Chairman Crist seconded the motion and it carried 5-0.

iii.) Jud Reidy: #05-27455-R-1

Mr. Freeman moved to deny appellant's subpoena requests. Chairman Crist seconded the motion and it carried 5-0.

b.) FY2011 Budget

Chairman Crist reported due to the significant increase in workload, PTAB requires an increase in funding to hire 10 more employees. He recommended that the members of SALT and IPTLA contact their legislators to show their support of PTAB obtaining these resources.

7. Adjournment:

Mr. Freeman moved to adjourn the meeting at 10:45 a.m. and Mr. Goral seconded the motion. This motion carried 5-0.

Respectfully yours,

Louis G. Apostol, JD, CAE
Executive Director

LGA: