



State of Illinois
PROPERTY TAX APPEAL BOARD

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Minutes of the
Property Tax Appeal Board Meeting
Held on November 9, 2010
Springfield, Illinois

- 1. ROLL CALL:** Donald Crist, Chairman; Walter Gorski; Mauro Glorioso
Mickey Goral, Kevin Freeman (via conference call)

STAFF: Louis Apostol, JD, CAE, Executive Director;
Steve Waggoner, JD, Chief Hearing Officer;
Dianne Lerman, Recording Secretary

Chairman Crist convened the meeting at 10:00 a.m.

Mr. Goral moved to allow Mr. Freeman to participate in the meeting by conference call.
Chairman Crist seconded the Motion and it carried 4-0.

- 2. Approval of the Board Minutes for the October 12, 2010 Meeting:**

Mr. Goral moved to accept the October Board Minutes as presented. Mr. Gorski
seconded the Motion and it carried 5-0.

- 3. Executive Director's Report:**

Mr. Apostol reported that Kevin Sanges has accepted the position of Office Assistant in
the Springfield Office. Kevin previously worked for the Department of Healthcare and
Family Services and is a twenty (20) year veteran of the Illinois National Guard. He will
start work on 11/16/2010.

Mr. Apostol apprised the Board on the progress of recruiting two (2) Appraisal
Specialist III (DPO), one (1) Office Assistant (SPO) and one (1) Technical Advisor II
(DPO). He reported the Appraisal Specialist III's list of candidates received from CMS
is ready for the interview process. The other Office Assistant position (SPO) is being
reviewed by staff and the Technical Advisor II position is being processed through
CMS.

BOARD MEMBERS

Michael J. (Mickey) Goral
Rockford

Kevin L. Freeman
Chicago

Walter R. Gorski
Edwardsville

Mauro Glorioso
Westchester

Mr. Apostol reported the current 71-day worker clerical staff will complete their service in November. The 71-day hearing officer staff will serve through the end of 2010. He plans to recruit 71-day clerical and hearing officer staff in January 2011, to assist in processing the exceptionally large volume of appeals received by PTAB.

Mr. Apostol reported that PTAB is in compliance with Ethics Training directives from the Office of the Inspector General.

Mr. Apostol reported that PTAB sent 370 boxes of 2003 closed Cook County Appeals to Springfield for archiving. He plans to send 324 boxes of 2004 closed appeals to Springfield in May 2011 for archiving. 2005 closed appeals will be boxed up for future delivery. CMS has been most cooperative in transporting PTAB files to Springfield and this has saved the agency a significant amount of money by not using external moving companies.

Mr. Apostol reviewed HB 6241 regarding the current state of property taxes on mobile homes.

Mr. Apostol apprised the Board on the addition of, "A Note from the Executive Director" to the Appeal Status Inquiry page on the PTAB website at www.ptabil.com. This note will inform the public that PTAB has received a large volume of appeals and it may take several weeks to process. This addition should reduce the number of calls PTAB receives daily regarding the delay in processing appeals. He further stated there is a contact link to answer taxpayer questions on the status of their respective appeal. Mr. Apostol and designated staff will answer taxpayer questions.

Mr. Apostol reported that he continues to respond to the Governor's Office of Citizen Action, taxpayer complaints on a number of tax and assessment issues.

Mr. Apostol reported he was the speaker at the Taxpayer Federation of Illinois attorney's meeting on 10/14/2010. A summary on the status of PTAB activities was reviewed and other property tax and assessment issues were discussed. The Federation has offered its support to improve services and secure additional resources to assist in processing the significant volume of new appeals coming to PTAB.

Mr. Apostol reported he will be a speaker at the ISBA State & Local Tax Committee on 11/17/2010. He also reported he will serve as a Judge for the ABA Law Student Division Region 5 Negotiation Competition at the John Marshall Law School on 11/13/2010.

Mr. Gorski moved for approval of the Executive Director's Report. Mr. Freeman seconded the Motion and it carried 5-0.

4. Discussion of Motions:

- a. Belleville Shoe Manufacturing: #08-06000-I-2 (St. Clair)

Mr. Goral moved to grant a 90 day extension to the St. Clair County Board of Review. Mr. Freeman seconded the Motion and it carried 5-0.
- b. Elsie Charles: #08-00234-R-1 (Champaign)

Mr. Gorski moved to grant a 30 day extension to the Champaign County Board of Review. Mr. Freeman seconded the Motion and it carried 5-0.
- c. Henry Halverson: #08-01373-R-1 (Lake)

Mr. Gorski moved to grant a 30 day extension to the Lake County Board of Review. Mr. Freeman seconded the Motion and it carried 5-0.
- d. Barrington Venture LLC: #08-01676-C-3 (Lake)

Mr. Freeman moved to grant a 90 day extension to the Lake County Board of Review. Mr. Glorioso seconded the Motion and it carried 5-0.
- e. John Anderson: #08-00212-R-1 (Will)

Mr. Gorski moved to grant a 60 day extension to the Will County Board of Review. Mr. Goral seconded the Motion and it carried 5-0.
- f. Exxon Mobil Corporation: #08-00417-C-3 (Will)

Mr. Goral moved to grant a 30 day extension to the Will County Board of Review. Chairman Crist seconded the Motion and it carried 5-0.
- g. Joseph Baldapour: #08-29495-C-1 (Cook – Jefferson)
Harriet Schab: #08-29496-R-1 (Cook – Jefferson)
Errol Oztekin: #08-29497-R-1 (Cook – Barrington)
Harriet Schab: #08-29498-R-1 (Cook – Jefferson)
Harriet Schab: #08-29499-R-1 (Cook – Jefferson)
LaSalle Bank & Trust: #08-29500-R-1 (Cook – Jefferson)
Peter Loquercio: #08-29501-R-1 (Cook – Jefferson)
Elias Sanchez: #08-29503-R-1 (Cook – Jefferson)
Kelly Rauch: #08-29504-R-1 (Cook – Jefferson)
Elias Sanchez: #08-29505-C-1 (Cook – Jefferson)
Jim Ellis: #08-29507-R-1 (Cook – Jefferson)
Carlos Espin: #08-29508-R-1 (Cook – Jefferson)
Johnny Fernandez: #08-29509-R-1 (Cook – Jefferson)
Krystynn Grzeskowiak: #08-29510-C-1 (Cook – Jefferson)
Jerry Fanelli: #08-29511-C-1 (Cook – Leyden)

Robert Smith: #08-29512-R-1 (Cook – Lyons)
The Crossings at Franklin Station: #08-29513-R-1 (Cook – Leyden)
The Crossings at Franklin Station: #08-29515-R-1 (Cook – Leyden)
Ellen Raymond: #08-29516-R-1 (Cook – Lyons)
Rosemary Laurie: #08-29517-I-1 (Cook – Leyden)

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

- h. Albert Belmonte: #08-20131-C-1 (Cook – Evanston)
Chicago Avenue, LLC: #08-20135-C-3 (Cook – Evanston)
Svetlana Kljajic: #08-20145-C-2 (Cook – Lake View)

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

- i. Mike & Barbara Ray: #08-29535-C-2 (Cook – Hanover)
1435 North Plum Grove CIC: #08-29536-C-3 (Cook – Schaumburg)

Mr. Goral moved to grant a 30 day extension to each appellant. Mr. Freeman seconded the Motion and it carried 5-0.

- j. John Krenzer: #08-21620-R-1 (Cook – Norwood Park)
Scott Anderson: #08-21630-R-1 (Cook – Oak Park)
Jill Aller: #08-21631-R-1 (Cook – Oak Park)
Lori Coplan: #08-21644-R-1 (Cook – River Forest)
James Forest: #08-22396-R-1 (Cook – River Forest)

Mr. Goral moved to grant a 30 day extension to each appellant. Mr. Freeman seconded the Motion and it carried 5-0.

- k. Nancy Garcia: #08-29552-C-1 (Cook – Thornton)
Manuel Maradiaga: #08-29556-C-1 (Cook – Thornton)

Mr. Goral moved to grant a 30 day extension to each appellant. Mr. Freeman seconded the Motion and it carried 5-0.

- l. Nick Panos: #08-20622-R-1 (Cook – Lake View)
1420 Grand Condo Assoc: #08-28895-R-1 (Cook – W. Chicago)
Robert & Gwendolyn Mayes: #08-28907-C-1 (Cook – Thornton)
Limited Property Group, LLC: #08-28910-R-1 (Cook – Proviso)
Gurinderjit Singh: #08-28932-R-1 (Cook – Orland)
Robert & Mary Bak: #08-28944-R-1 (Cook – Northfield)

Mr. Gorski moved to grant a final 60 day extension to each appellant. Mr. Freeman seconded the Motion and it carried 5-0 with Mr. Glorioso recusing on Limited Property Group, LLC: #08-28910-R-1.

- m. John W. O'Brien: #08-22953-R-3 (Cook – N. Trier)

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

- n. Dennis Heywood: #08-28193-C-1 (Cook – Thornton)

Mr. Freeman moved to grant a 30 day extension to the appellant. Mr. Goral seconded the Motion and it carried 5-0.

- o. James Bousis: #08-28551-C-1 (Cook – W. Chicago)
James Bousis: #08-28553-C-1 (Cook – W. Chicago)
James Bousis: #08-28555-C-3 (Cook – W. Chicago)

Mr. Freeman moved to grant a 30 day extension to the appellant in each appeal. Mr. Goral seconded the Motion and it carried 5-0.

- p. Ron Matthews: #08-29231-I-1 (Cook – Thornton)

Mr. Freeman moved to grant a 30 day extension to the appellant. Mr. Goral seconded the Motion and it carried 5-0.

- q. JF Rockford Apartments LLC: #08-01636-C-1 (Winnebago)

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

- r. Regent Park City Homes II LLC: #08-30205-C-1 (Cook – Rogers Park)

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

- s. Paul Grosso: #08-29420-R-1 (Cook – Niles)

Mr. Freeman moved to grant a 30 day extension to the appellant. Mr. Glorioso seconded the Motion and it carried 5-0.

- t. Old Orchard Estates, L.P.: #08-01618-C-2 (Rock Island)

Mr. Freeman moved to grant a 30 day extension to Intervenor, Village of Carbon Cliff. Mr. Glorioso seconded the Motion and it carried 5-0.

- u. AT & T Services, Inc.: #08-26926-C-3 (Cook – Worth)

Mr. Glorioso moved to grant a final 60 day extension to Intervenor, CHSD #218. Chairman Crist seconded the Motion and it carried 5-0.

- v. 460 East Rollins Rd, LLC: #08-27424-R-2 (Cook – Rich)
Olympia Fields Country Club: #08-29454-C-3 (Cook – Rich)

Mr. Glorioso moved to grant a 30 day extension to Intervenor, S.D. #227 in each appeal. Chairman Crist seconded the Motion and it carried 5-0.

- w. Blarney Stone, Inc.: #08-23725-R-2 (Cook – Bremen)
Mr. Gorski moved to grant a final 90 day extension to Intervenor, S.D. #228.
Mr. Freeman seconded the Motion and it carried 5-0.
- x. Kmart: #08-25693-C-3 (Cook – Worth)
Mr. Gorski moved to grant a final 90 day extension to Intervenor, S.D. #123.
Mr. Freeman seconded the Motion and it carried 5-0.
- y. Suhail Fakhouri: #08-27025-C-2 (Cook – Rich)
Mr. Gorski moved to grant a final 90 day extension to Intervenors, S.D. #227 and
S.D. #159. Mr. Freeman seconded the Motion and it carried 5-0.
- z. Commonwealth Edison: #08-26841-I-3 (Cook – Thornton)
Mr. Freeman moved to grant a final 60 day extension to Intervenor, S.D. #155.
Mr. Glorioso seconded the Motion and it carried 5-0.
- aa. Dunkin Donuts: #08-25515-C-2 (Cook – Thornton)
Chairman Crist moved to grant a final 30 day extension to Intervenor, Thornton
THSD #205. Mr. Glorioso seconded the Motion and it carried 5-0.
- bb. Quarry Office Center LLC: #08-25082-C-3 (Cook – Lyons)
Mr. Gorski moved to grant a final 30 day extension to Intervenors, Lyons THSD
#204 and LaGrange S.D. #105. Mr. Freeman seconded the Motion and it carried
5-0.
- cc. American Financial Funding Corp: #08-27679-I-2 (Cook – Orland)
Mr. Gorski moved to grant a final 30 day extension to Intervenor, Orland S.D.
#135. Mr. Freeman seconded the Motion and it carried 5-0.
- dd. The Inland Real Estate Group: #08-00541-C-2 (Will)
Mr. Gorski moved to grant a final 30 day extension to Intervenor, Frankfort
CCSD #157-C. Mr. Freeman seconded the Motion and it carried 5-0.
- ee. BIT Holdings 47, Inc.: #08-02480-I-3 (DuPage)
Iron Mountain: #08-02574-I-3 (DuPage)
Mr. Gorski moved to grant a final 30 day extension to Intervenor, Glenbard
THSD #87, in each appeal. Mr. Freeman seconded the Motion and it carried 5-0.

- ff. Harris Bank: #08-25608-C-2 (Cook – Schaumburg)
Sears – Great Indoors: #08-25973-C-3 (Cook – Schaumburg)
Ed Murphy-Buick: #08-26371-C-2 (Cook – Schaumburg)
- Mr. Gorski moved to grant a final 30 day extension to Intervenors, Palatine THSD 211 and Schaumburg CCSD 54, in each appeal. Mr. Freeman seconded the Motion and it carried 5-0.
- gg. Colliers B&K REMS CRP Holdings: #08-25203-I-2 (Cook – Niles)
Richard Edler: #08-27582-I-3 (Cook – Niles)
- Mr. Gorski moved to grant a final 30 day extension to Intervenor, Niles THSD #219, in each appeal. Mr. Freeman seconded the Motion and it carried 5-0.
- hh. Kohl's Department Stores, Inc.: 05-28253-C-2 (Cook – Maine)
- Mr. Gorski moved to grant a final 30 day extension to Intervenors, Maine THSD 207 and E. Maine S.D. #63. Mr. Freeman seconded the Motion and it carried 5-0.
- ii. Edgewood Valley Country Club: 04-28886-C-3 (Cook – Lyons)
- Mr. Gorski moved to grant a final 30 day extension to Intervenor, Lyons THSD #204. Mr. Freeman seconded the Motion and it carried 5-0.
- jj. One North State: 08-22091-C-3 (Cook – S. Chicago)
- Chairman Crist moved to grant a 30 day extension to Intervenor, Board of Education of the City of Chicago. Mr. Freeman seconded the Motion and it carried 5-0.
- kk. Pete's Market: #07-29883-C-3 (Cook – W. Chicago)
Hubbard Ventures 1, LLC: #07-30008-C-3 (Cook – W. Chicago)
- Chairman Crist moved to grant a 30 day extension to Intervenor, Chicago Board of Education, in each appeal. Mr. Freeman seconded the Motion and it carried 5-0.
- ll. Chicago Patrolman Fed. Cr. Union: #07-23511-C-3 (Cook – Jefferson)
1600 N. Milwaukee Inc.: #07-28773-C-3 (Cook – W. Chicago)
- Mr. Freeman moved to grant a 30 day extension to Intervenor, Chicago Board of Education, in each appeal. Mr. Goral seconded the Motion and it carried 5-0.
- mm. Maurice Weiss: #08-25522-C-3 (Cook – Worth)
- Mr. Freeman moved to grant a 30 day extension to Intervenor, Village of Alsip. Mr. Goral seconded the Motion and it carried 5-0.
- nn. Avy Stein: #08-21794-R-2(Cook – N. Trier)

Mr. Goral moved to grant a final 90 day extension to Intervenors, N. Trier THSD #203 and Glencoe SD #35. Chairman Crist seconded the Motion and it carried 5-0.

- oo. The Inland Real Estate Group: #08-03716-C-3 (DuPage)

Mr. Goral moved to grant a final 90 day extension to Intervenor, Villa Park SD #45. Chairman Crist seconded the Motion and it carried 4-0 with Mr. Gorski recusing.

- pp. Armstrong World Industries: 08-03741-I-3 (Kankakee)

Mr. Goral moved to grant a final 90 day extension to Intervenors, City of Kankakee, and Bradley Elementary SD #61. Chairman Crist seconded the Motion and it carried 5-0.

- qq. Arthur Handelman: #07-30003-R-1 (Cook – N. Chicago)

Mr. Goral moved to deny the request for reinstatement. 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. Gorski moved to accept the attachment and Mr. Glorioso seconded the Motion. The Motion carried 5-0.

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

As to Attachment D, Mr. Goral moved to accept the attachment and Chairman Crist seconded the Motion. The Motion carried 4-0 with Mr. Gorski recusing himself.

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

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

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

As to Attachment Z, Mr. Goral moved to accept the attachment and Chairman Crist seconded the Motion. The Motion carried 5-0 with the exception of Mr. Gorski recusing himself on #08-052000-R-1.

Workload Report:

Mr. Goral moved to approve the Workload Report. Chairman Crist seconded the Motion and it carried 5-0.

6. Other Business:

Chairman Crist expressed concern over the significant increase in 2009 appeals. Currently, there are over 32,000 appeals pending before PTAB. This represents more than a 25% increase over last year. It was reported that PTAB has only 20 full-time staff to serve all 102 counties in Illinois. Prior to 2004, PTAB had 54 full-time staff with a caseload of one-third of the current volume. After a long discussion, the Board recommended that additional staffing and resources be allocated to PTAB as soon as possible, in an effort to best serve the taxpayers.

7. Adjournment:

Mr. Gorski moved to adjourn the meeting at 11:00 a.m. and Mr. Goral seconded the Motion. This Motion carried unanimously.

Respectfully yours,

Louis G. Apostol, JD, CAE
Executive Director

LGA/dl