



State of Illinois
PROPERTY TAX APPEAL BOARD

Wm. G. Stratton Office Bldg.
401 South Spring St., Rm. 402
Springfield, Illinois 62706
(T) 217.782.6076
(F) 217.785.4425
(TTY) 217.785.4427

DONALD R. CRIST
Chairman

LOUIS G. APOSTOL
Executive Director

Suburban North Regional Office
9511 W. Harrison St., Suite 141
Des Plaines, Illinois 60016
(T) 847.294.4121
(F) 847.294.4799

Minutes of the
Property Tax Appeal Board Meeting
Held on January 11, 2011
Springfield, Illinois

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

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

Mr. Goral convened the meeting at 10:05 a.m.

Mr. Gorski moved to permit Chairman Crist and Mr. Freeman to participate via conference call. Mr. Glorioso seconded the Motion and it carried 3-0.

- 2. Approval of the Board Minutes for the December 14, 2010 Meeting:**

Chairman Crist moved to accept the December Board Minutes as presented. Mr. Freeman seconded the Motion and it carried 5-0.

- 3. Executive Director's Report:**

Mr. Apostol presented an update on PTAB's progress with the FY 2012 Proposed Budget and additional staffing requests. He reported CMS and GOMB have received all the budget information and the process is currently under review at this time.

Mr. Apostol reported that Niki Ruscitti started work in the Springfield Office as an Office Assistant on 1/3/2011. He also reported the interviews for the two (2) Appraisal Specialist III positions were completed and the names of prospective candidates have been submitted to CMS for further review and approval.

Mr. Apostol reported that five (5) 71-Day employees have completed their respective assignments as of 12/31/2010. He also reported he plans to bring back nine (9) 71-Day employees who previously worked for PTAB to assist with the increased workload of property tax appeals.

BOARD MEMBERS

Michael J. (Mickey) Goral
Rockford

Kevin L. Freeman
Chicago

Walter R. Gorski
Edwardsville

Mauro Glorioso
Westchester

Mr. Apostol reported he will meet with the audit firm of De Raimo, Motto & Associates, CPAs today, as part of the State of Illinois Compliance Audit, as directed by the Auditor General. This compliance audit is required for all State agencies.

Mr. Apostol advised the Board of SB 458. The Bill essentially provides that, within 120 days after the Property Tax Appeal Board's receipt of a stipulation or assessment agreement, the PTAB shall issue a decision in accordance with the stipulation or assessment agreement, unless it finds the PTAB lacks jurisdiction over the appeal or that the stipulation or assessment agreement is against the manifest weight of the evidence.

Mr. Apostol reported that all FOIA requests have been responded to in a timely manner. He also apprised the Board on the status of two (2) staff grievances regarding "working at home" issues. The Board restated their opposition to staff "working from home" due to staffing shortages and the significant increase in property tax appeals received by PTAB in FY 2011.

Mr. Apostol presented a letter from William J. Seitz, as a representative of the Illinois State Bar Association's State and Local Taxation ("SALT") Section Council. Mr. Glorioso advised the Board the ISBA request was to hold a meeting of assessment officials and PTAB Members. He further stated this would be the start of an ongoing dialog between PTAB, county officials and practitioners in real estate tax assessments. Mr. Glorioso moved that PTAB meet with the ISBA's "SALT" Section Council at its next scheduled meeting set for February 8, 2011. Mr. Freeman seconded the Motion and recommended the meeting be held in Chicago at the Illinois Supreme Court building to best accommodate all prospective participants. After some discussion, the Motion carried by a vote of 5-0.

Mr. Apostol advised the Board he will contact Mr. Seitz to coordinate the specific meeting details with the ISBA's "SALT" Section Council and PTAB staff.

Mr. Gorski moved to accept the Executive Director's Report. Chairman Crist seconded the Motion and it carried 5-0.

4. Discussion of Motions:

- a. 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 Korinek: #08-22396-R-1 (Cook – River Forest)
Nancy Garcia: #08-29552-C-1 (Cook – Thornton)

Mr. Glorioso moved to grant a final 30 day extension in each of the appeals. Mr. Gorski seconded the Motion and it carried 5-0.

- b. Gordon Lang: #08-24230-R-2 (Cook – N. Chicago)

Mr. Glorioso moved to grant a final 30 day extension. Chairman Crist seconded the Motion and it carried 4-0 with Mr. Freeman recusing.

- c. BP Carbondale: #08-06477-C-2 (Jackson)

Mr. Gorski moved to grant the Jackson County Board of Review a final 60 day extension. Chairman Crist seconded the Motion and it carried 5-0.

- d. Dwight & Peggy Tinney: #08-06412-R-1 (St. Clair)
Schmitt LLC of Belleville: #08-06413-C-1 (St. Clair)
John & Janine Kennedy: #08-06417-R-1 (St. Clair)
Jerald & Susan Bolen: #08-06418-R-1 (St. Clair)

Mr. Freeman moved to grant the St. Clair County Board of Review a final 90 day extension in each of the appeals. Chairman Crist seconded the Motion and it carried 5-0.

- e. Raymond Luken: #08-06677-R-1 (Pike)
Dennis Burnett: #08-06679-R-1 (Pike)
Loretta Grote: #08-06682-R-1 (Pike)

Mr. Gorski moved to grant a final 60 day extension to the Pike County Board of Review in each of the appeals. Mr. Freeman seconded the Motion and it carried 5-0.

- f. Greenmount Retail Center, LLC: #08-06359-C-2 (St. Clair)

Mr. Gorski moved to grant a final 60 day extension to Intervenors, O'Fallon HSD #203 and Central SD #104. Mr. Freeman seconded the Motion and it carried 5-0.

- g. Wal-Mart Stores, Inc.: #08-28644-C-3 (Cook – Proviso)

Chairman Crist moved to deny Intervenors, City of Northlake, Northlake Fire Protection District, Berkeley S.D. 87, Addison Creek River Conservancy District, and Northlake Public Library an extension. Mr. Goral seconded the Motion and it carried 3-0 with Mr. Freeman and Mr. Glorioso recusing.

- h. Nalco Chemical: #08-03251-C-3 (DuPage)

Mr. Glorioso moved to grant Intervenor, Indian Prairie CUSD #204 a final 90 day extension. Mr. Gorski seconded the Motion and it carried 5-0.

- i. Lansing Sportsman's Club: #08-29215-C-2 (Cook – Bloom)

Mr. Freeman moved to grant Intervenor, S.D. #215 a final 60 day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- j. Michael Tadin: #08-22142-I-3 (Cook – S. Chicago)
Amber Inn: #08-28235-C-3 (Cook – Hanover)

Mr. Gorski moved to grant Intervenor, Chicago Board of Education, a 30 day extension in each appeal. Mr. Glorioso seconded the Motion and it carried 5-0.

- k. Richard Heise: #08-28098-R-3 (Cook – Northfield)

Mr. Freeman moved to grant a final 60 day extension to Intervenor, Sunset Ridge S.D. #29. Mr. Glorioso seconded the Motion and it carried 5-0.

- l. Borders Group, Inc.: #08-28550-C-2 (Cook – Wheeling)

Mr. Freeman moved to grant a final 60 day extension to Intervenor, River Trails S.D. #26. Mr. Glorioso seconded the Motion and it carried 5-0.

- m. Chicago Patrolman Fed. Cr. Union: #07-23511-C-3 (Cook – Jefferson)
1600 N. Milwaukee Inc-MCM Properties: #07-28773-C-3 (Cook – W. Chicago)
Pete's Market: #07-29883-C-3 (Cook – W. Chicago)

Mr. Freeman moved to grant a final 30 day extension to Intervenor, Chicago Board of Education in each appeal. Mr. Gorski seconded the Motion and it carried 5-0.

- n. Hubbard Ventures 1, LLC: #07-30008-C-3 (Cook – W. Chicago)

Mr. Freeman moved to grant a final 30 day extension to Intervenor, Chicago Board of Education. Mr. Gorski seconded the Motion and it carried 5-0.

- o. One North State: #08-22091-C-3 (Cook – S. Chicago)

Mr. Freeman moved to grant a final 30 day extension to Intervenor, Chicago Board of Education. Mr. Gorski seconded the Motion and it carried 5-0.

- p. Iron Mountain: #08-02574-I-3 (DuPage)

Mr. Freeman moved to grant a final 90 day extension to Intervenor, CCSD #93. Chairman Crist seconded the Motion and it carried 5-0.

- q. Clarence Dew: #07-24660-C-3 (Cook – Bloom)

Mr. Freeman moved to grant a final 90 day extension to Intervenor, Steger S.D. #194. Chairman Crist seconded the Motion and it carried 5-0.

- r. Riverwoods Preservation, LP: #08-05035-C-3 (Kankakee)

Mr. Freeman moved to grant a final 90 day extension to Intervenor, City of Kankakee and Kankakee S.D. #111. Chairman Crist seconded the Motion and it carried 5-0.

- s. Kmart #7416: #08-26900-C-3 (Cook – Thornton)

Mr. Freeman moved to grant a final 90 day extension to Intervenor, S.D. #153. Chairman Crist seconded the Motion and it carried 5-0.

- t. Ace Hardware: #08-25511-I-2 (Cook – Bloom)

Mr. Freeman moved to grant a final 90 day extension to Intervenor, S.D. #206. Chairman Crist seconded the Motion and it carried 5-0.

- u. Castwell Products, LLC: #08-26152-I-3 (Cook – Niles)

Mr. Gorski moved to grant a final 30 day extension to Intervenor, S.D. #219 and S.D. #71. Mr. Freeman seconded the Motion and it carried 5-0.

- v. Rocco Gaetano: #08-28044-C-2 (Cook – Worth)

Mr. Gorski moved to grant a final 30 day extension to Intervenor, S.D. #123. Mr. Freeman seconded the Motion and it carried 5-0.

- w. Elias Fino: #08-22552-C-2 (Cook – Bremen)

Mr. Gorski moved to grant a final 30 day extension to Intervenor, S.D. #228. Mr. Freeman seconded the Motion and it carried 5-0.

- x. Tinley Park Hotel & Convention, LLC: #08-26842-C-3 (Cook – Rich)

Mr. Gorski moved to grant a final 30 day extension to Intervenor, S.D. #159 and S.D. #227. Mr. Freeman seconded the Motion and it carried 5-0.

- y. Rezny Realty Inc.: #08-27852-C-2 (Cook – Proviso)

Mr. Gorski moved to grant a final 30 day extension to Intervenor, Riverside-Brookfield HSD #208. Mr. Freeman seconded the Motion and it carried 4-0 with Mr. Glorioso recusing.

- z. Butler Products Corporation: #08-22631-I-2 (Cook – Lyons)

Mr. Gorski moved to grant a final 30 day extension to Intervenor, Maine THSD #207 and Des Plaines SD #62. Mr. Freeman seconded the Motion and it carried 5-0.

- aa. Scarlato & Sons: #08-27028-I-3 (Cook – Leyden)

Mr. Glorioso moved to grant a final 45 day extension to Intervenor, Leyden HSD #212 and Rhodes SD #84 1/2. Chairman Crist seconded the Motion and it carried 5-0.

- bb. Barrington Venture LLC: #08-01676-C-3 (Lake)

Chairman Crist moved to grant a 60 day extension to Intervenor, Barrington CUSD #220. Mr. Goral seconded the Motion and it carried 5-0.

- cc. Pancor Management, Inc.: #08-04573-I-3 (DuPage)

Mr. Gorski moved to grant a final 30 day extension to Intervenor, DuPage HSD #88. Mr. Freeman seconded the Motion and it carried 5-0.

- dd. Wheaton Firehouse, LLC: #08-03540-C-2 (DuPage)
Doyle Development LLC: #08-04357-C-3 (DuPage)

Mr. Gorski moved to grant a final 30 day extension to Intervenor, Wheaton-Warrenville CUSD #200 in each appeal. Mr. Freeman seconded the Motion and it carried 5-0.

- ee. Universal Pools d/b/a The Great Escape: #08-29102-I-2 (Cook – Thornton)

Mr. Gorski moved to grant a final 30 day extension to Intervenor, Thornton THSD #205. Mr. Freeman seconded the Motion and it carried 5-0.

- ff. Robert Ranquist: #08-29648 (Cook – Elk Grove)

Mr. Gorski moved to grant a final 30 day extension to Intervenor, Thornton THSD #205. Mr. Freeman seconded the Motion and it carried 5-0.

- gg. Robert & Genevieve Atkenson: #08-29463-C-2 (Cook – Orland)
AT&T Midwest: #08-29825-I-2 (Cook – Orland)

Mr. Gorski moved to grant a final 30 day extension to Intervenor, S.D. #135 in each appeal. Mr. Freeman seconded the Motion and it carried 5-0.

- hh. 4820 & 4901 Limited: #08-27401-I-3 (Cook – Niles)
Lifetime Fitness: #08-28929-C-2 (Cook – Niles)
Developers Diversified Realty Corp: #08-29295-C-3 (Cook – Niles)
Grossprops Realty & Investment Assoc.: #08-29533-C-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.

- ii. Van Der Molen Properties: #08-04603-I-3 (DuPage)
Iron Mountain: #08-02656-I-2 (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.

- jj. FedEx Ground Package System, Inc.: #08-28741-I-2 (Cook – Wheeling)

Mr. Gorski moved to grant a final 30 day extension to Intervenor, THSD #214
Mr. Freeman seconded the Motion and it carried 5-0.

- kk. Office Max: #08-20339-C-3 (Cook – Elk Grove)

Mr. Gorski moved to grant a final 30 day extension to Intervenor, THSD #214 and Elk Grove CCSD #59. Mr. Freeman seconded the Motion and it carried 5-0.

- ll. Roosevelt Square II Ltd Partnership: #08-29358-C-3 (Cook – W. Chicago)

DHL Express (USA), Inc.: #08-27623-I-3 (Cook – W. Chicago)

Mr. Gorski moved to grant a final 30 day extension to Intervenor, Chicago Board of Education in each appeal. Mr. Freeman seconded the Motion and it carried 5-0.

- mm. Harris Bank: #08-25610-C-2 (Cook – Schaumburg)
Val Trif: #08-26728-C-2 (Cook – Schaumburg)
Eva Jakubowski: #08-27591-C-3 (Cook – Elk Grove)
Mike Gray: #08-29241-C-3 (Cook – Schaumburg)
AT&T Midwest: #08-29829-I-3 (Cook – Schaumburg)
Experian Information Solutions: #08-29893-C-3 (Cook – Schaumburg)

Chairman Crist moved to grant a final 30 day extension to each of the Intervenor, Palatine THSD #211 and Schaumburg CCSD #54. Mr. Glorioso seconded the Motion and it carried 5-0.

- nn. Heritage Enterprises: #07-04041-C-1 (Bureau)

Chairman Crist moved to deny the Bureau County Board of Review's request to rescind default. Mr. Glorioso seconded the Motion and it carried 5-0.

- oo. Wolf Realty: #08-04084-C-1 (McHenry)

Chairman Crist moved to reinstate appeal and notify the Board of Review. Mr. Gorski seconded the Motion and it carried 5-0.

- pp. Michael Tarandy: #08-29781-R-1 (Cook – Orland)

Mr. Gorski moved to reinstate the appeal and grant a final 60 day extension. Chairman Crist seconded the Motion and it carried 5-0.

- qq. Ramon Ramos: #08-24152-C-1 (Cook – Jefferson)

Mr. Freeman moved to reinstate the appeal and notify the Board of Review. Mr. Glorioso seconded the Motion and it carried 5-0.

- rr. Elgin Real Estate LLC: #08-01849-C-1 (Kane)

Chairman Crist moved to deny the Appellant's request to reinstate this appeal. Mr. Goral seconded the Motion and it carried 5-0.

- ss. Donna Van Eekeren: #08-29316-R-1 (Cook – Rich)

Mr. Gorski moved to grant the Appellant's request to reinstate the appeal and notify the Board of Review. Mr. Freeman seconded the Motion and it carried 5-0.

5. Attachments:

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

As to Attachment A, Mr. Glorioso moved to accept the attachment and Chairman Crist seconded the Motion. The Motion carried 5-0.

As to Attachment B, Mr. Freeman 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 Chairman Crist seconded the Motion. The Motion carried 4-0 with Mr. Gorski recusing.

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

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

As to Attachment F, 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. Glorioso moved to accept the attachment and Chairman Crist seconded the Motion. The Motion carried 5-0 with Mr. Gorski recusing on docket numbers 08-04049-R-1 Allen, Madison County and 08-05013-R-1 Hargett, Madison County.

6. Other Business:

Chairman Crist reported on the status of PTAB's continuing legislative outreach.

7. Adjournment:

Chairman Crist moved to adjourn the meeting at 11:17 a.m. and Mr. Freeman seconded the Motion. This Motion carried unanimously.

Respectfully yours,

Louis G. Apostol, JD, CAE
Executive Director

LGA/dl