Minutes of the
Property Tax Appeal Board Meeting
Held on October 9, 2012
Des Plaines, Illinois

1. ROLL CALL: Chairman Crist; Jim Bilotta; Kevin Freeman; Mauro Glorioso; and Mickey Goral.

STAFF: Louis G. Apostol, JD, CAE, Executive Director;
Steve Waggoner, JD, Chief Administrative Law Judge (via conference phone);
Dianne Lerman, Recording Secretary.

Guests in attendance: Mr. Benjamin R. Bilton, Assistant State's Attorney
Mr. Theodore Wynnychenko.

Chairman Crist convened the meeting at 9:35 a.m. Mr. Bilotta arrived at 9:45 a.m.

2. Approval of the Board Minutes for the September 11, 2012 Meeting:

Mr. Goral moved to approve the Board Minutes of September 11, 2012 as presented. Mr. Glorioso seconded the Motion and it carried 4-0.

(a.) Chairman Crist moved to amend the Meeting Agenda by moving the Subpoena Request from section “Other Business” to Item 2-b. Mr. Glorioso seconded the Motion and it carried 4-0.

(b.) A Subpoena Request was received from Theodore Wynnychenko (09-30534-R-1). The Subpoena was for Joseph Barrios, Cook County Assessor, to appear before PTAB and provide testimony as to the method employed by the Assessor’s Office in determining land assessed values at the subject property location. Joseph Barrios, thru Benjamin R. Bilton, Assistant State’s Attorney, filed a response requesting the PTAB to deny the Motion contending the request is unreasonable and that it seeks information not necessary to derive an estimate of value of the real property at issue in the appeal.
Mr. Glorioso moved to deny the Subpoena Request. Mr. Freeman seconded the Motion and it carried 4-0 with 1 abstention.

3. **Executive Director’s Report:**

Mr. Apostol presented an update on the status of PTAB operations. He also reported on the progress of the AFSCME / CMS Labor negotiations and the Mediation conference in Champaign from October 1st through the 3rd. Mr. Apostol also presented an update on the status of the 3K Vacancy program and its staffing implications with PTAB.

Mr. Apostol reported that he and Anne Hutson are coordinating the establishment of the Illinois Property Assessment Institute’s (IPAI) training program at the Suburban North Regional Office in Des Plaines. He further reported this program will provide additional assessment training classes for both ALJs at PTAB and Department of Revenue staff.

Mr. Apostol presented an update on the CMS IT / PTAB Network Consolidation initiative at both the Des Plaines and Springfield offices. He reported that Steve Rulison and he met with CMS IT staff and coordinated the consolidation of the IT network and participated in extensive testing of all applications used by PTAB staff at both the Springfield and the Des Plaines offices on Saturday, September 29th. He further reported this consolidation project has improved response time and will assist in implementing new programs to better serve the public.

Mr. Apostol reported on PTAB’s on-line filing initiative. He stated that he met with John Nyhan, Deputy Commissioner at the Cook County Board of Review, Joe Skroko and other IT staff to review the county’s on-line filing project. Mr. Nyhan sent Mr. Apostol a test demo to review the features of the new system that is still under construction at this time. Mr. Apostol stated he also intends to visit Patty Lippert, at the Lake County Board of Review to evaluate their new on-line filing initiative. He further stated he hopes to incorporate many features of the Cook and Lake County systems into PTAB’s on-line program.

Mr. Apostol reported, in the absence of full-time staff, PTAB continues to employ (6) six temporary staff. He further reported this staff is necessary and vital to assist in the processing of the significant inflow of appeals to best serve the taxpayers.

Mr. Apostol reported PTAB is current with all FOIA requests at this time.

Mr. Apostol reminded the Board the next meeting is scheduled for, Wednesday, November 14th at 9:30 a.m. at the Springfield office.

Mr. Bilotta moved for approval of the Executive Director’s Report. Mr. Goral seconded the Motion and it carried 5-0.

4. **Discussion of Motions:**
a. Capital Power Operations: #10-00870-I-3 (Grundy)

Mr. Freeman moved to grant the Grundy County Board of Review a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

b. Prairie Farms Dairy: #10-00033-C-3 (Macon)
Hickory Point Mall: #10-00191-C-3 (Macon)

Mr. Freeman moved to grant the Macon County Board of Review a 30-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

c. Old Orchard Estates: #10-01334-C-3 (Rock Island)

Mr. Bilotta moved to grant the Rock Island Board of Review a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

d. Valspar Corporation: #10-01108-I-3 (Kankakee)
Armstrong World Industries: #10-00979-I-3 (Kankakee)

Mr. Bilotta moved to grant the Kankakee County Board of Review a final 30-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

e. Joe Lamonto: #09-24800-C-1 (Cook – Jefferson)

Mr. Goral moved to deny the request and dismiss the appeal. Chairman Crist seconded the Motion and it carried 5-0.

f. River Bend Developers LLC: #09-06257-C-1 (Madison)
River Bend Developers LLC: #09-06258-C-1 (Madison)

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

g. Pam Lester: #10-20824-R-1 (Cook – Rogers Park)

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

h. Karal Partners: #10-22803-R-1 (Cook – Lake View)
PMA Chicago, LLC 859: #10-22804-R-2 (Cook – Lake View)
PMA LLC, 2755: #10-22806-R-2 (Cook – Lake View)
Mr. Freeman moved to grant a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

i. Paul Pezalla: #10-20632-R-1 (Cook – Oak Park)
Art-Flo Shirt & Lettering: #10-20636-I-1 (Cook – Cicero)
Fast Track Printing: #10-20537-R-1 (Cook – Rogers Park)
MacNeal Management Services, Inc.: #10-20645-C-1 (Cook – Riverside)
Harry Rohalla: #10-20670-C-1 (Cook – Norwood Park)
Mildred Krestel: #10-20673-C-1 (Cook – Oak Park)
James Kunick: #10-20676-R-1 (Cook – River Forest)
John Leyden, Sr.: #10-20680-C-1 (Cook – Rogers Park)
Nathan Stelzer: #10-20681-R-1 (Cook – Rogers Park)

Mr. Freeman moved to grant a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

j. Vivek Gupta: #10-22528-R-1 (Cook – Lake View)

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

k. Lambert Group, LLC: #10-22532-C-2 (Cook – Evanston)

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

l. Nicole Fernandez: #10-22319-R-3 (Cook – Lake View)

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

m. Pauline & Edward Coyne: #10-22928-R-1 (Cook – Berwyn)
Gregory Gall: #10-22929-R-1 (Cook – Berwyn)

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

n. Lawrence & Sheridan: #10-22497-C-2 (Cook – Lake View)
Jerome Meyer: #10-22520-C-2 (Cook – Lake View)
George Faycurry: #10-22692-C-2 (Cook – Lake View)

Mr. Goral moved to grant a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

o. Tony Bizios: #10-20588-C-1 (Cook – Cicero)
George Apostolakides: #10-20593-C-1 (Cook – Rogers Park)

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

p. 5430 North Sheridan Road Condo Assn: #10-22985-R-1 (Cook – Lake View)

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

q. Schmidt: #10-20596-C-1 (Cook – Rogers Park)
   Shah Kahn: #10-20598-C-2 (Cook – Rogers Park)
   George Susa: #10-20599-C-3 (Cook – Rogers Park)
   Milosavljevic: #10-20608-C-2 (Cook – Rogers Park)
   Anne Newman: #10-20609-C-1 (Cook – Rogers Park)
   DeSimone: #10-20615-C-2 (Cook – Palos)
   Elias Mseeh: #10-20618-C-1 (Cook – Palos)

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

r. Elmgate Manor, Inc.: #10-22819-C-1 (Cook – Evanston)
   Eden Residential Properties, LLC: #10-22821-C-1 (Cook – Lake View)
   Steven Yesineick: #10-22822-R-1 (Cook – Bremen)
   Mark Pignotti: #10-22849-R-1 (Cook – Lake View)
   Harinadha Koneru: #10-22855-R-1 (Cook – Barrington)
   Gregory & Jeffrey Bukowski & Skinner: #10-22857-R-1 (Cook – Lake View)
   Elizabeth Sichi: #10-20705-R-1 (Cook – Rogers Park)
   JAK, LLC: #10-20701-R-1 (Cook – Rogers Park)
   Agustin Franco Gomez: #10-22681-R-1 (Cook – Bremen)
   Ingmar & Dina Koecher: #10-22682-R-1 (Cook – Evanston)
   Mark Zanatta: #10-22683-R-1 (Cook – Lake View)
   Sloboden Pavlovic: #10-22684-C-1 (Cook – Lake View)
   1341 W. Roscoe, LLC: #10-22498-R-1 (Cook – Lake View)
   Josie Tinimbang: #10-22593-R-1 (Cook – Lake View)
   Antonio & Gail Munoz: #10-22537-R-1 (Cook – Lake View)
   1431 W. Belmont, LLC: #10-22500-R-1 (Cook – Lake View)
   1343 W. Roscoe, LLC: #10-22501-R-1 (Cook – Lake View)
   Robert Bergmann: #10-22504-R-1 (Cook – Bremen)
   Dennis Smerko: #10-22514-R-1 (Cook – Lake View)
   Wallace Hong: #10-22485-C-1 (Cook – Evanston)
   929 W. Wolfram, LLC: #10-22483-R-1 (Cook – Lake View)
   Gabriela Oviedo Nazareo: #10-22477-R-1 (Cook – Calumet)
   4325 N. Ashland, LLC: #10-22481-R-1 (Cook – Lake View)
   824 W. Buckingham, LLC: #10-22474-R-1 (Cook – Lake View)
Mr. Freeman moved to grant a final 60-day extension in each of the appeals listed above. Mr. Goral seconded the Motion and it carried 5-0.
Mr. Freeman moved to grant a final 60-day extension in each of the appeals listed above. Mr. Goral seconded the Motion and it carried 5-0.

\( t.\) Joliet Crossings Holding Co.: #10-00381-I-3 (Will)

Mr. Glorioso moved to grant Intervenors a final 90-day extension. Mr. Freeman seconded the Motion and it carried 5-0.

\( u.\) Wal-Mart Stores, Inc.: #09-33791-C-3 (Cook – Thornton)
Mr. Glorioso moved to grant Intervenor, S.D. #158 a final 90-day extension. Mr. Freeman seconded the Motion and it carried 5-0.

v. Techny Estates LLC: #09-33639-R-2 (Cook – Northfield)

Mr. Goral moved to grant Intervenors, S.D. #225 and S.D. #27, a final 30-day extension. Chairman Crist seconded the Motion and it carried 5-0.

w. KA Steel Chemicals: #09-33236-I-3 (Cook – Lemont)

Mr. Freeman moved to grant Intervenor, Lemont THSD #210, a final 60-day extension. Chairman Crist seconded the Motion and it carried 5-0.

x. Framarx/Waxstar Corp: #09-31634-I-2 (Cook – Bloom)

Mr. Freeman moved to grant Intervenor, Steger S.D. #194, a final 60-day extension. Chairman Crist seconded the Motion and it carried 5-0.

y. All Steel Structures, Inc.: #09-30469-I-2 (Cook – Thornton)

Mr. Freeman moved to grant Intervenor, S. Holland S.D. #151, a final 60-day extension. Chairman Crist seconded the Motion and it carried 5-0.

z. John Pavlopoulos: #09-33868-I-1 (Cook – Worth)

Mr. Freeman moved to grant Intervenor, Village of Alsip, a final 60-day extension. Chairman Crist seconded the Motion and it carried 5-0.

aa. Keith Loeffler: #09-33358-C-3 (Cook – N. Trier)

Mr. Freeman moved to grant Intervenors, N. Trier THSD #203, Avoca S.D. #37, Wilmette Park District, and Village of Wilmette, a final 60-day extension. Chairman Crist seconded the Motion and it carried 5-0.

bb. Ameren Energy Generating Co.: #09-01814-I-3 (Jasper)

Mr. Goral moved to grant Intervenors, Jasper County, Jasper Unit #1, Newton Public Library, South Muddy Township, Wade Fire Protection District, and Wade Twp., a final 90-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

c. Darwin Miles Member: #10-04610-C-3 (St. Clair)
Mr. Bilotta moved to grant Intervenors, O’Fallon HSD #203, Southwestern IL College, and Central S.D. #104, a final 60-day extension. Chairman Crist seconded the Motion and it carried 5-0.

dd. One North Dearborn Properties: #09-31941-C-3 (Cook – S. Chicago)
One North LaSalle Property, LLC: #09-31956-C-3 (Cook – S. Chicago)
One North State: #09-32191-C-3 (Cook – S. Chicago)

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

e.e. The Greens of Glendale Lakes: #10-04293-R-3 (DuPage)

Mr. Freeman moved to grant Intervenor, Glenbard THSD #87, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

ff. Advance Auto Parts: #09-31643-C-2 (Cook – Schaumburg)

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

gg. Matthew George: #09-28053-C-2 (Cook – Wheeling)

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

hh. Ryker Properties, LLC: #09-21826-I-2 (Cook – Niles)

Mr. Freeman moved to grant Intervenor, Niles THSD #219, a final 30-day extension. Mr. Goral seconded the Motion and it carried 5-0.

ii. T & M Real Properties, LLC: #09-23700-C-2 (Cook – Niles)

Chairman Crist moved to deny extension request and default the Intervenor. Mr. Bilotta seconded the Motion and it carried 5-0.

jj. Marriott International, Inc.: #09-26447-C-3 (Cook – Palatine)
Aegis Palatine LLC: #06-31994-C-3 (Cook – Palatine)
Tom Ilno: #09-27171-C-1 (Cook – Palatine)
Mr. Goral moved to grant Intervenors, Palatine THSD #211 and Palatine CCSD #15, a final 30-day extension in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 5-0.

kk. Ameren Energy Generating Co.: #10-04056-I-3 (Jackson)
Mr. Glorioso moved to grant Intervenor, The County of Jackson, an extension until 11-14-12. Mr. Freeman seconded the Motion and it carried 5-0.

ll. Robert Lawler: #10-33709-R-1 (Cook – Lemont)
Mr. Freeman moved to grant the request to reinstate. Mr. Glorioso seconded the Motion and it carried 3-2.

mm. KTR Capital Partners: #09-23480-I-3 (Cook – Niles)
Mr. Freeman moved to grant the request to rescind default and grant a final 45-day extension. Mr. Goral seconded the Motion and it carried 5-0.

nn. Stern Pinball: #09-24217-I-2 (Cook – Leyden)
Mr. Glorioso moved to grant the request to rescind the default and request copies of appraisal. Mr. Freeman seconded the Motion and it carried 4-1.

oo. Gus Kokkalias: #09-24974-C-1 (Cook – Jefferson)
Mr. Bilotta moved to reinstate the appeal and notify the BOR. Mr. Freeman seconded the Motion and it carried 5-0.

pp. John L. Lyons: #10-00298-R-1 (Will)
Mr. Bilotta moved to deny the request to reinstate the appeal. Mr. Goral seconded the Motion and it carried 5-0.

qq. North Star Trust Company: #09-28088-R-1 (Cook – N. Trier)
Mr. Glorioso moved to deny the request to reinstate. Mr. Freeman seconded the Motion and it carried 5-0.

rr. Tom Fotsis: #09-32854-C-1 (Cook – Worth)
Mr. Freeman moved to deny the request to reinstate. Chairman Crist seconded the Motion and it carried 5-0.
Chairman Crist moved to deny the request to submit new evidence. Mr. Glorioso seconded the Motion and it carried 5-0.

5. Decisions A-G and Z

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

As to Attachment A, Mr. Freeman moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 5-0.

As to Attachment B, Mr. Glorioso moved to approve the attachment. Mr. Goral seconded the Motion and it carried 5-0.

As to Attachment C, Mr. Bilotta moved to approve the attachment. Chairman Crist seconded the Motion and it carried 4-0 with Mr. Goral recusing.

As to Attachment D, Mr. Bilotta moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 4-0 with Mr. Freeman recusing.

As to Attachment E, Mr. Goral moved to approve the attachment. Chairman Crist seconded the Motion and it carried 4-0 with Mr. Glorioso recusing.

As to Attachment F, Chairman Crist moved to approve the attachment. Mr. Freeman seconded the Motion and it carried 4-0 with Mr. Bilotta recusing.

As to Attachment Z, Mr. Freeman moved to approve the attachment. Mr. Goral seconded the Motion and it carried 5-0.

Workload Report:

Mr. Apostol presented the Workload Report for information. He noted the number of open appeals continues to increase due to falling property values statewide.

6. Other Business

The Meeting Agenda was amended moving the Subpoena Request received from Mr. Theodore Wynnechenko to item 2. (b.) on the Agenda.

7. Adjournment
Mr. Freeman moved to adjourn the meeting at 10:55 a.m. The Motion was seconded by Mr. Goral and it carried 5-0.

Respectfully submitted,

Louis G. Apostol, JD, CAE
Executive Director

LGA/dl