Minutes of the
Property Tax Appeal Board Meeting
Held on August 13, 2013
Springfield, Illinois

1. **ROLL CALL:** Chairman Crist; Jim Bilotta; Mauro Glorioso; Mickey Goral (via conference call); and Kevin Freeman (via conference call).

   **STAFF:** Louis G. Apostol, JD, CAE, Executive Director; Steve Waggoner, JD, Chief Administrative Law Judge; Dianne Lerman, Recording Secretary;

   **GUEST:** Mr. Ronald A Kane, CIAO, Chief Assessment Officer, Stephenson County.

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

   Mr. Bilotta moved to allow Mr. Freeman and Mr. Goral to participate via conference call. Chairman Crist seconded the Motion and it carried 3-0.

2. **Approval of the Board Minutes for the July 9, 2013 Meeting:**

   Mr. Glorioso moved to approve the Board Minutes of July 9, 2013 as presented. Mr. Bilotta seconded the Motion and it carried 5-0.

3. **Executive Director’s Report:**

   Mr. Apostol reported on the status of the approved FY14 budget. He stated the budget was approved in July.

   Mr. Apostol presented an update on the CMS IT / PTAB consolidation project. He reported the new “Appeal Status Inquiry System (ASI)” has been added to the website and has received many favorable comments from taxpayers, practitioners and government officials on the “user friendly” aspect of the system. He further reported he included a
status update report with the agenda materials and David Suarez, Chief Information Officer (SPO) and David Egan, Information Systems Analyst (SPO) will make a presentation and answer questions under the “Other Business” section of the agenda.

Mr. Apostol reported on the progress of David Suarez (SPO), David Egan (SPO), Callie Wasilewski, Private Secretary (SPO) and Grecia Brito, Office Associate (DPO). He stated all staff are doing well and making significant contributions to PTAB’s success at this time.

Mr. Apostol reported there are (3) three staff openings as follows: Deputy Chief Administrative Law Judge, Technical Advisor II (Attorney ALJ) and Appraisal Specialist II (Non Attorney ALJ). He further reported these positions have not been released to commence the recruitment process at this time.

Mr. Apostol advised the Board that with the addition of full-time clerical staff, several improvements in processing incoming appeals and related mail have been realized over the previous year.

Mr. Apostol reported on the status of the ARDC’s investigation on the “Unauthorized Practice of Law” before PTAB. He stated the ARDC is currently conducting similar investigations regarding non lawyers who advise and represent clients before government agencies. He further stated the investigation is ongoing at this time and expects it to come to conclusion in FY14.

Mr. Apostol reported on PTAB’s request for additional space for the Springfield Office. He stated he continues to work with the Stratton Office Building Manager and Capitol Architect in an attempt to alleviate the current space problem.

Mr. Apostol reported that PTAB continues to be current with all Governor’s Office of Citizen Action inquiries and FOIA requests at this time.

Mr. Apostol reminded the Board the next PTAB meeting is scheduled for Tuesday, September 10th at 10:00 a.m. in the Springfield office.

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

a. Kmart Corporation: #11-00328-C-3 (Kankakee)
   Chairman Crist moved to deny the Kankakee County Board of Review’s request for an additional extension. Mr. Glorioso seconded the Motion and it carried 5-0.

b. Kay Patel: #11-00433-R-1 (McLean)
   Thomas Jacob: #11-00442-R-1 (McLean)
   Mr. Glorioso moved to grant the McLean County Board of Review a final 30-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

c. Rolf Hillcrest Land Trust-Schilling: #11-05578-C-1 (Jackson)
   Max Snyder: #11-005588-R-1 (Jackson)
   Kenneth Parrish: #11-05589-C-1 (Jackson)
   Rolf Hillcrest Land Trust-Schilling: #11-05591-C-1 (Jackson)
   Rolf Hillcrest Land Trust-Schilling: #11-05593-C-1 (Jackson)
   Rolf Hillcrest Land Trust-Schilling: #11-05596-C-1 (Jackson)
   Rolf Hillcrest Land Trust-Schilling: #11-05598-C-1 (Jackson)
   Daniel & Judith Bost: #11-05602-R-1 (Jackson)
   Judy, Trustee Borgsmiller: #11-05608-R-1 (Jackson)
   Larry Reinhardt: #11-05620-R-1 (Jackson)
   Mr. Glorioso moved to grant the Jackson County Board of Review a final 30-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

d. Peterson Health Care VII, Inc.: #11-04294-C-3 (Moultrie)
   Mr. Bilotta moved to grant the Moultrie County Board of Review a final 90-day extension. Mr. Goral seconded the Motion and it carried 5-0.

e. Improved Besinger Properties, LLC: #11-01922-C-3 (Kane)
   Meadowdale Shopping Center: #11-01923-C-2 (Kane)
   Meadowdale Shopping Center: #11-01924-C-3 (Kane)
   Unimproved Besinger Properties, LLC: #11-01925-C-2 (Kane)
   Unimproved Besinger Properties, LLC: #11-01926-C-2 (Kane)
   Mr. Goral moved to grant the Kane County Board of Review a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.
f. Teresa & Andrew Ospelt: #11-22468-C-1 (Cook – Maine)
Charles Kurland: #11-22482-R-1 (Cook – New Trier)
Creative Printing Service, Inc.: #11-22541-I-1 (Cook – Maine)
Serbian Cultural & Arts Center: #11-22542-C-1 (Cook – Lake View)
Royal Martin: #11-22544-R-1 (Cook – New Trier)
950 W. Addison Building Partnership: #11-22643-R-1 (Cook – Lake View)
Finet Trading LLC: #11-22644-C-1 (Cook – Lake View)
2855 N. Lincoln, LLC: #11-22980-C-1 (Cook – Lake View)
Stahelin Properties: #11-22986-C-3 (Cook – Elk Grove)
FDIC/Colliers (Shore Bank): #11-32028-C-3 (Cook – Hyde Park)
Wolcott Group LLC: #11-23082-R-1 (Cook – Lake View)
Brooks Crankshaw: #11-23084-R-1 (Cook – Lake View)

Mr. Freeman moved to grant a final 30-day extension for each Class 1 and a final
60-day extension for each Class 3 appeal listed above. Mr. Glorioso seconded the
Motion and it carried 5-0.

g. The Breakers Condominiums: #11-21211-R-1 (Cook – Rogers Park)

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

h. Douglas Frazier: #11-02905-R-1 (DuPage)
Bryan Block: #11-02931-C-1 (DuPage)
Stahelin Properties: #11-02933-C-1 (DuPage)
Stahelin Properties: #11-02934-C-3 (DuPage)
Platinum Series LLC Wheaton: #11-02939-C-2 (DuPage)
Daniel Gills: #11-03540-R-1 (DuPage)
Daniel Gills: #11-03541-R-1 (DuPage)
IDI Services: #11-03552-C-3 (DuPage)

Mr. Bilotta moved to grant a final 30-day extension for each Class 1 appeal and a
Final 60-day extension for each Class 3 appeal listed above. Chairman Crist
seconded the Motion and it carried 5-0.

i. Lowell Balman Pillar of Cloud, LLC: #11-04295-C-2 (Kane)

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

j. Allen Fagel: #11-04484-R-1 (Lake)
Ron Pollack: #11-04457-R-1 (Lake)
Mark Hunter: #11-04527-R-1 (Lake)
Wynkoop Holdings, LLC: #11-04543-C-2 (Lake)
1509 N. Milwaukee Avenue, LLC: #11-04561-C-1 (Lake)
Stephen Martin Wynkoop Holdings, LLC: #11-04565-C-2 (Lake)
Stephen Martin Wynkoop Holdings, LLC: #11-04566-C-3 (Lake)
Stephen Martin Wynkoop Holdings, LLC: #11-04567-C-2 (Lake)
MB Financial Bank: #11-04568-R-2 (Lake)
Alfred Klairmont Imperial Realty Company: #11-04575-C-1 (Lake)
Alfred Klairmont Imperial Realty Company: #11-04576-C-1 (Lake)
Alfred Klairmont Imperial Realty Company: #11-04577-C-2 (Lake)
Alfred Klairmont Imperial Realty Company: #11-04579-C-1 (Lake)
Alfred Klairmont Imperial Realty Company: #11-04580-C-1 (Lake)
Alfred Klairmont Investments: #11-04589-C-2 (Lake)
Alfred Klairmont James Kirsch: #11-04590-C-1 (Lake)
Subash Mani: #11-04591-R-1 (Lake)
Yvette Flores: #11-04592-R-1 (Lake)
John Verb: #11-04594-R-1 (Lake)
Alfred Klairmont Imperial Realty Company: #11-04598-C-2 (Lake)
Seamus Coyle Aaron’s Enterprises: #11-04627-C-1 (Lake)
Brian & Lori Cloch: #11-04631-R-1 (Lake)
Thaddeus Bond Sr., Trust #9800: #11-04637-R-1 (Lake)
Bottomline Innovators II LLC: #11-04640-R-1 (Lake)
Bottomline Innovators II LLC: #11-04641-R-1 (Lake)
Bottomline Innovators II LLC: #11-04642-R-1 (Lake)
Bottomline Innovators II LLC: #11-04643-R-1 (Lake)
Bottomline Innovators II LLC: #11-04644-R-1 (Lake)
Bottomline Innovators II LLC: #11-04653-R-1 (Lake)
Bottomline Innovators II LLC: #11-04654-R-1 (Lake)
Bottomline Innovators II LLC: #11-04655-R-1 (Lake)
Bottomline Innovators II LLC: #11-04656-R-1 (Lake)
Bottomline Innovators II LLC: #11-04659-R-1 (Lake)
Bottomline Innovators II LLC: #11-04670-R-1 (Lake)
Bottomline Innovators II LLC: #11-04671-R-1 (Lake)
Bottomline Innovators II LLC: #11-04672-R-1 (Lake)
Bottomline Innovators II LLC: #11-04673-R-1 (Lake)
Bottomline Innovators II LLC: #11-04674-R-1 (Lake)
Gerald & Jean Pollack: #11-04675-R-2 (Lake)
Barry Mendel: #11-04694-R-1 (Lake)
Edward Rubin: #11-04696-R-1 (Lake)
Stephen Hill: #11-04697-R-1 (Lake)
Minott Central/IA Quentin Collection: #11-05091-C-3 (Lake)
Jody Wadhwa: #11-05162-C-1 (Lake)
Jody Wadhwa: #11-05163-C-1 (Lake)
Mr. Glorioso moved to grant a final 30-day extension for each Class 1 appeal and a final 60-day extension for each Class 2 and 3 appeals listed above. Chairman Crist seconded the Motion and it carried 5-0.

k. Gary Elwood: #11-05538-C-1 (St. Clair)
   Columbia Quarry Co.: #11-05541-C-1 (St. Clair)
   Columbia Quarry Co.: #11-05542-C-2 (St. Clair)

   Mr. Bilotta moved to grant a final 30-day extension for each Class 1 appeal and a final 60-day extension for the Class 2 appeal listed above. Chairman Crist seconded the Motion and it carried 5-0.

l. Knowledge University: #11-04018-C-2 (DuPage)
   Knowledge University: #11-04019-C-2 (DuPage)
   Knowledge University: #11-04020-C-2 (DuPage)
   Knowledge University: #11-04021-C-2 (DuPage)
   Knowledge University: #11-04022-C-2 (DuPage)
   Knowledge University: #11-04023-C-2 (DuPage)
   Knowledge University: #11-04025-C-2 (DuPage)

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

m. Loyola University – Cuneo Museum: #11-05275-C-3 (Lake)

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

n. General Electric: #11-23070-C-2 (Cook – Stickney)
   Tony Bizios: #11-23071-R-1 (Cook – Lemont)

   Mr. Gorals moved to grant a final 30-day extension for the Class 1 appeal and a final 60-day extension for the Class 2 appeal listed above. Mr. Freeman seconded the Motion and it carried 5-0.

o. Sandra Shelley: #11-32313-R-1 (Cook – Proviso)
   J. Harrison, Trustee: #11-32314-C-1 (Cook – Proviso)
Mr. Bilotta moved to grant a final 60-day extension in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 5-0 with Mr. Glorioso recusing on items 11-32313-R-1, 11-32314-C-1, 11-32320-C-1, 11-32321-C-1, and 11-32322-C-1.

Mr. Bilotta moved to grant a final 60-day extension in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 5-0 with Mr. Glorioso recusing on items 11-32313-R-1, 11-32314-C-1, 11-32320-C-1, 11-32321-C-1, and 11-32322-C-1.

Mr. Bilotta moved to grant a final 60-day extension in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 5-0 with Mr. Glorioso recusing on items 11-32313-R-1, 11-32314-C-1, 11-32320-C-1, 11-32321-C-1, and 11-32322-C-1.

Mr. Bilotta moved to grant a final 60-day extension in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 5-0 with Mr. Glorioso recusing on items 11-32313-R-1, 11-32314-C-1, 11-32320-C-1, 11-32321-C-1, and 11-32322-C-1.

Mr. Bilotta moved to grant a final 60-day extension in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 5-0 with Mr. Glorioso recusing on items 11-32313-R-1, 11-32314-C-1, 11-32320-C-1, 11-32321-C-1, and 11-32322-C-1.
George Mounsef:  #11-32209-R-1 (Cook – Jefferson)
Greg & Torri Peterson:  #11-32226-R-1 (Cook – Rich)
Djuro George Manojlovich:  #11-32228-C-1 (Cook – Hyde Park)
Mark & Sara Yoest:  #11-32242-R-1 (Cook – Jefferson)
Nicholas Oduh:  #11-32245-R-1 (Cook – Rich)
Teresa Licari:  #11-32484-C-1 (Cook – Proviso)
Robert Apostolakis:  #11-32511-C-1 (Cook – Niles)
Donna Wells:  #11-32547-C-1 (Cook – Bloom)
Herbert Baumgart:  #11-32557-R-1 (Cook – Proviso)
Vazgen Gasparayan:  #11-32602-R-1 (Cook – Jefferson)

Mr. Goral moved to grant a final 30-day extension for each Class 1 appeal and a final 60-day extension for the Class 2 appeal listed above. Mr. Bilotta seconded the Motion and it carried 5-0 with Mr. Glorioso recusing on items 11-32484-C-1 and 11-32557-R-1.

r. Target Corporation:  #10-30657-C-3 (Cook – Hanover)

Chairman Crist moved to grant Intervenor, Poplar Creek Public Library District, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

s. HMC O’Hare Suites Ground, LLC:  #10-31201-C-3 (Cook – Leyden)

Mr. Glorioso moved to grant Intervenor, Village of Rosemont, a final 60-day extension. Mr. Goral seconded the Motion and it carried 5-0.

t. HSBC Finance Corporation:  #10-27538-I-3 (Cook – Schaumburg)

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

u. Aegis Palatine, LLC:  #10-27681-C-3 (Cook – Palatine)

Mr. Freeman moved to grant Intervenors, Palatine T.H.S.D. #211 and Palatine C.C.S.D. #15, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

v. Cameel Halim: #10-21824-C-2 (Cook – Evanston)

Mr. Freeman moved to grant Intervenor, Evanston-Skokie C.C.S.D. #65, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.
w. Kmart Corporation: #10-27509-C-2 (Cook – Leyden)

Mr. Freeman moved to grant Intervenor, Leyden H.S.D. #212, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

x. Precision Steel: #10-27452-I-2 (Cook – Leyden)

KTR Capital Partners: #10-28498-I-2 (Cook – Leyden)

Mr. Freeman moved to grant Intervenor, Leyden H.S.D. #212, a final 30-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

y. Merisant Company: #08-07086-I-3 (Kankakee)

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

z. VALSPAR: 11-00695-I-3 (Kankakee)

I. Mr. Goral moved to grant Intervenors, City of Kankakee and Kankakee S.D. #111, a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

II. Mr. Bilotta moved to deny the Kankakee County Board of Review’s request for an additional extension. Mr. Goral seconded the Motion and it carried 5-0.

aa. Walter Sobel: #10-25342-C-2 (Cook – New Trier)

Mr. Bilotta moved to grant Intervenors, New Trier T.H.S.D. #203, Village of Wilmette, Wilmette S.D. #39, and Wilmette Park District, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

bb. Peggy Lackman: #11-01367-C-2 (McHenry)

Belharcar Limited: #11-01588-R-2 (Kane)

Mr. Freeman moved to grant Intervenor, C.U.S.D. #300, a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

cc. American Chartered Bank: #10-30220-C-2 (Cook – Wheeling)

Mr. Freeman moved to grant Intervenor, River Trails S.D. #26, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.
dd.  Fields Auto Group:  #10-29927-C-2 (Cook – Northfield)

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

e. Central Avenue Trust:  #10-30243-C-2 (Cook – Northfield)

Mr. Freeman moved to grant Intervenors, Sunset Ridge S.D. #29 and New Trier T.H.S.D. #203, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

ff. State Bank of Countryside:  #11-00540-C-2 (Will)
First Midwest Bank:  #11-00541-C-2 (Will)
Harris N.A.:  #11-00862-C-2 (Will)

Mr. Freeman moved to grant Intervenors, Homer C.C.S.D. #33-C and Lockport T.H.S.D. #205, a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0 with Mr. Bilotta recusing.

gg. Morgan Realty Partners:  #11-01532-I-3 (Kane)

Mr. Freeman moved to grant Intervenor, Batavia Public S.D. #101, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

hh. Ford Motor Company:  #10-27260-I-3 (Cook – Hyde Park)

Mr. Freeman moved to grant Intervenor, Board of Education of the City of Chicago, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

ii. Capital World, Inc.:  #10-22943-C-3 (Cook – Lake View)
Illinois Parkway Garden Association:  #10-26144-C-3 (Cook – Hyde Park)
Commonwealth Edison:  #10-26580-I-3 (Cook – Jefferson)
HRH LLC:  #10-27151-C-3 (Cook – Jefferson)

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

jj. Andrea Vozar:  #12-00094-R-1 (Macon)

Mr. Glorioso moved to deny the request to reinstate the appeal. Mr. Goral seconded the Motion and it carried 5-0.
kk. Polly Jacobs: #11-05636-R-1 (Monroe)

Mr. Glorioso moved to deny the request to reinstate the appeal. Mr. Goral seconded the Motion and it carried 5-0.

ll. Riva Ridge Residential Association: #10-02497-R-3 (Lake)

Mr. Freeman moved to deny the request to reconsider. Mr. Glorioso seconded the Motion and it carried 5-0.

mm. Shady Acres Townhouse Assoc.: #07-29220-R-1 (Cook – Thornton)

Chairman Crist moved to deny the request to reconsider. Mr. Freeman seconded the Motion and it carried 5-0.

nn. Deer Creek Golf, LLC: #11-00856-C-2 (Will)

Mr. Glorioso moved to deny the Motion to Stay and grant the Board of Review a final 60-day extension. Chairman Crist seconded the Motion and it carried 4-0 with Mr. Bilotta recusing.

oo. Stagg III: #09-34239-I-3 (Cook – Hanover)

Mr. Freeman moved to deny the request to vacate default. Chairman Crist seconded the Motion and it carried 5-0.

pp. MM Industrial Lies Road, LLC: #11-01975-I-3 (DuPage)

Mr. Freeman moved to deny the request to vacate default. Mr. Bilotta seconded the Motion and it carried 5-0.

qq. One Earth Energy LLC: #11-00742-I-3 (Ford)

Mr. Glorioso moved to grant a 180-day extension. Chairman Crist seconded the Motion and it carried 5-0.
5. Attachments

Decisions A-F & Z:

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

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

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

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

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

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

Workload Report

Mr. Apostol presented the monthly Workload Report for information, review and discussion. He reported new appeal filings have continued to increase significantly over last year. He stated staff will continue to review new systems that may accelerate the clerical and decision process. He further stated he will be working with designated ALJ and IT staff in an effort to implement and improve the current system.
6. **Other Business**

Mr. Apostol introduced PTAB Information Technology staff, David Suarez and David Egan. David Suarez presented a status update on the following IT projects:

- Board Meeting Preparation / Closeout Program
- CMS / IT Conversion Project
- New Status Appeal Inquiry System (ASI)
- New External Website Project
- Online Filing Project

David stated both he and David Egan are addressing these projects and related issues and hopes to have most of them completed in FY14. Mr. Apostol reported that David Suarez and David Egan are making significant contributions to improving PTAB systems and looks forward to future upgrades.

7. **Adjournment**

Mr. Bilotta moved to adjourn the meeting at 12:05 p.m. Mr. Glorioso seconded the Motion and it carried 3-0.

Respectfully submitted,

Louis G. Apostol, JD, CAE
Executive Director

LGA/dl