Minutes of the
Property Tax Appeal Board Meeting
Held on March 11, 2014
Springfield, 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; Dianne Lerman, Recording Secretary.

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

2. Approval of the Board Minutes for the February 11, 2014 Meeting:

Mr. Goral moved to approve the Board Minutes of February 11, 2014 as presented. Mr. Glorioso seconded the Motion and it carried 4-0. Mr. Freeman was not present at this time.

3. Executive Director’s Report:

Mr. Apostol reported on the status of the FY14 budget and that staff continues to monitor expenses in an effort to stay within approved budget appropriations.

He also reported on the status of the proposed FY15 budget. He stated all agencies are required to stay within a 5% increase cap from FY14. He once again reminded the Board that with a 10-15% increase in new appeal filings and current workload, PTAB must seek additional resources and staff in order to best serve taxpayers. He further stated that he will be working with CMS and the OMB to see if the 5% cap could be lifted to enable PTAB to close more cases in an effort to efficiently close more cases.
Mr. Apostol advised the Board that the Information Technology Update will be addressed under the “Other Business” section of the Agenda.

Mr. Apostol reported he received several applications for the open Deputy Chief Administrative Law Judge position at the Des Plaines office. He stated he has reduced the field of candidates to (4) and will be conducting interviews with Steve Waggoner in Des Plaines on April 7 & 8.

Mr. Apostol reported that PTAB will present its proposed FY15 budget before the Senate Appropriations Committee on Monday, March 31st in Springfield. He further reported PTAB will appear before the House Appropriations Committee the first week of April, 2014. He stated both he and Becky Hesse will be working with the OMB in an effort to lift the 5% expenditure cap.

Mr. Apostol reported PTAB received several comments on its proposed rules changes from the Taxpayers’ Federation of Illinois (TFI) and the ISBA State and Local Tax Section Council (ISLTSC). He has formally responded to Carol Portman, President (TFI) and Tim Moran, Chair (ISLTSC) and will make amendments to the proposed rules where appropriate.

Mr. Apostol advised the Board that Midwest Generation, LLC is coming out of U.S. Bankruptcy Court and all appeals currently pending before PTAB will be dismissed.

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 meeting of PTAB is scheduled for Tuesday, April 8, 2014 at 9:30 a.m. at the Des Plaines office.

Mr. Goral moved to approve the Executive Director's Report. Mr. Glorioso seconded the Motion and it carried 5-0.

4. Discussion of Motions

a. Morris Cogeneration LLC: #12-00174-I-3 (Grundy)
   Mr. Bilotta moved to grant a 90-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

b. Several Taxing Districts: #12-02794-I-3 (Madison)
   Mr. Bilotta moved to grant a 90-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.
c. Edward Chaney: #11-30370-R-1 (Cook – Hyde Park)

Mr. Goral moved to grant a final 30-day extension. Chairman Crist seconded the Motion and it carried 5-0.

d. Aldi, Inc.: #12-03921-C-3 (DuPage)

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

e. LDP Management: #12-21519-C-1 (Cook – Rogers Park)
Bobby Hong: #12-21526-C-1 (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.

f. M. Zwierlein: #12-02485-R-1 (Lake)
Samuel Miller: #12-02486-R-1 (Lake)
Dennis Owczarski: #12-02487-R-1 (Lake)
Wayne Sokes: #12-02488-R-1 (Lake)
Brian Maschek: #12-02489-R-1 (Lake)
Aimee Reissenweber: #12-02491-R-1 (Lake)
Lisa Greenberg: #12-02490-R-1 (Lake)
Edward Larkin: #12-02492-R-1 (Lake)
Melanie Hinkeldey: #12-02493-R-1 (Lake)
Sharon Gitelman: #12-02494-R-1 (Lake)
Steven Detlaff: #12-02495-R-1 (Lake)
Nicholas Karras: #12-02496-R-1 (Lake)

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.

g. Ameren Energy Generating Company: #12-04363-I-3 (Jasper)

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

h. Valero Energy Corporation: #12-02787-I-3 (Madison)

Mr. Glorioso moved to grant a 90-day extension. Mr. Freeman seconded the Motion and it carried 5-0.
i. Anthony Conforti: #11-31307-R-1 (Cook – W. Chicago)
   Jesus Nieto: #11-31309-R-1 (Cook – W. Chicago)
   Jennifer Odishoo: #11-31312-R-1 (Cook – W. Chicago)

   Mr. Goral 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.

j. Monte Strusiner: #12-02312-R-2 (Lake)

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

k. A & M Property Holding LLC: #12-04430-C-2 (Monroe)

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

l. Midcountry Bank: #12-04321-C-2 (Williamson)

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

m. United Central Bank: #12-20194-R-1 (Cook – Evanston)
   Casa Elegante Condominiums: #12-20195-R-1 (Cook – Evanston)
   Imperial Realty Company: #12-20269-C-1 (Cook – Evanston)
   Imperial Realty Company: #12-20274-R-1 (Cook – Evanston)
   Sedgwick Properties: #12-20574-R-1 (Cook – Evanston)
   Jenni Suvari: #12-20579-R-1 (Cook – Evanston)
   James M. Solnes: #12-20597-R-1 (Cook – Oak Park)
   Don Witte: #12-21778-C-1 (Cook – Bremen)

   Mr. Goral 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.

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

   Mr. Glorioso moved grant a 90-day extension. Chairman Crist seconded the Motion and it carried 5-0.

o. Michael Shields: #12-02725-R-2 (Lake)

   Mr. Freeman moved to grant a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.
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Mr. Goral moved to grant a final 90-day extension in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 5-0.

Mr. Freeman moved to grant the Hancock County Board of Review a 30-day extension in each of the appeals listed above. Mr. Goral seconded the Motion and it carried 5-0.
v. Midwestern Regional Medical Center, Inc.: #11-04506-C-3 (Lake)

Chairman Crist moved to grant the Lake County Board of Review a final 90-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

w. Illinois Valley Yacht Club: #11-01148-C-1 (Peoria)

Mr. Glorioso moved to deny the Peoria County Board of Review an extension and make the file ready for hearing. Chairman Crist seconded the Motion and it carried 5-0.

x. Heath Dawley: #11-05312-R-1 (Union)

Mr. Freeman moved to grant Union County Board of Review a final 30-day extension. Mr. Goral seconded the Motion carried 5-0.

y. Security Ventures, Inc.: #12-00339-C-2 (Vermilion)
   Danville Country Club: #12-00379-C-2 (Vermilion)

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

z. Truck Centers, Inc.: #12-04313-C-2 (Jefferson)
   R & K Land Trust (Karco #6): #12-04315-C-1 (Jefferson)

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

aa. Schieler & Rossi Quality Builders, Inc.: #12-04073-R-2 (LaSalle)

Mr. Glorioso moved to grant the LaSalle County Board of Review a final 90-day extension. Chairman Crist seconded the Motion and it carried 5-0.

bb. Michael Poremski: #12-04052-F-1 (Fulton)
   Brenda Dosier: #12-04136-R-1 (Fulton)

Mr. Glorioso moved to grant the Fulton County Board of Review a 30-day extension in each of the appeals listed above. Mr. Goral seconded the Motion and it carried 5-0.
Mr. Bilotta moved to grant the McHenry County Board of Review a final 60-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

Mr. Bilotta moved to grant the St. Clair County Board of Review a final 60-day extension. Mr. Freeman seconded the Motion and it carried 5-0.
Mr. Bilotta moved to grant the St. Clair County Board of Review a final 60-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

Mr. Bilotta moved to grant the St. Clair County Board of Review a final 60-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.
Mr. Bilotta moved to grant the St. Clair County Board of Review a final 60-day extension in each of the Class 1 appeals listed above and a final 90-day extension in each of the Class 2 and 3 appeals listed above. Chairman Crist seconded the Motion and it carried 5-0.

hh. JPM Real Estate: #12-01287-R-2 (Kane)
State Bank of Countryside Trust: #12-01552-I-3 (Kane)
Andrew Shanahan AAA Storage II, Inc.: #12-01603-C-2 (Kane)

Mr. Bilotta moved to grant Intervenor, Elgin S.D. U-46, a final 30-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

ii. Mervyn Dukatt: #11-26175-C-2 (Cook – Leyden)
Enterprise Holdings: #11-26265-C-3 (Cook – Leyden)

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

jj. Country Club Park: #11-25600-R-3 (Cook – Lyons)
Santa Fe Industrial Investors LLC: #11-24615-I-3 (Cook – Lyons)
Santa Fe Industrial: #11-25249-I-2 (Cook – Lyons)

Mr. Bilotta moved to grant Intervenors, Lyons T.H.S.D. #204 and LaGrange S.D. #105, a final 30-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.
kk. Panduit Corporation: #11-24446-C-1 (Cook – Bremen)

Mr. Freeman moved to grant Intervenor, Tinley Park C.C.S.D. #146, a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

ll. Sears Holdings Corporation: #11-29156-C-3 (Cook – Orland)

Mr. Freeman moved to grant Intervenor, C.C.S.D. #146, a final 45-day extension. Chairman Crist seconded the Motion and it carried 5-0.

mm. Liberty Plaza LLC: #11-28530-C-3 (Cook – Rich)

Mr. Freeman moved to grant Intervenor, S.D. #159, a final 45-day extension. Chairman Crist seconded the Motion and it carried 5-0.

nn. John Hanley: #09-35902-I-2 (Cook – Stickney)

Mr. Freeman moved to grant Intervenor, Reavis H.S.D. #220 a final 45-day extension. Chairman Crist seconded the Motion and it carried 5-0.

oo. Oak Lane MHP, LLC: #11-25248-R-2 (Cook – Worth)

Mr. Freeman moved to grant Intervenor, Atwood Heights S.D. #125, a final 45-day extension. Chairman Crist seconded the Motion and it carried 5-0.

pp. Governor’s Office Park-Building VI: #11-28930-C-2 (Cook – Rich)

Mr. Goral moved to grant Intervenor, Matteson S.D. #162, a final 90-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

qq. John Van Ramshorst: #11-26739-C-2 (Cook – Thornton)

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

rr. Menard, Inc: #12-01703-I-3 (Kendall)

Mr. Glorioso moved to grant Intervenors, Plano C.U.S.D. #88, City of Plano, Plano Library District, Little Rock Twp., and Little Rock Road District, a final 60-day extension. Mr. Freeman seconded the Motion and it carried 5-0.
ss. Southfield Corporation: #11-26519-I-2 (Cook – Thornton)

Mr. Glorioso moved to grant Intervenor, Thornton T.H.S.D. #205, a final 60-day extension. Mr. Freeman seconded the Motion and it carried 5-0.

tt. Ioannis Papaioannou: #12-02464-C-2 (Lake)

Mr. Glorioso moved to grant Intervenors, Adlai Stevenson H.S.D. #125 and Kildeer Countryside C.C.S.D. #96, a final 60-day extension. Mr. Freeman seconded the Motion and it carried 5-0.

uu. Chancellory Business Park, LLC: #11-02662-I-3 (DuPage)

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

vv. Biltmore Country Club: #12-02719-C-3 (Lake)

Mr. Goral moved to grant Intervenor, Barrington C.U.S.D. #220, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

ww. GB Real Estate Holdings LLC: #11-01299-C-2 (Winnebago)

Mr. Freeman moved to grant Intervenor, Rockford BOE S.D. #205, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

xx. Ace Hardware: #11-30323-I-2 (Cook – Bloom)

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

yy. Bertha Garcia: #11-02162-C-3 (Kane)

Mr. Bilotta moved to grant Intervenor, City of Aurora, a final extension until 4-19-14. Chairman Crist seconded the Motion and it carried 5-0.

zz. AT&T Communications: #11-26262-C-3 (Cook – W. Chicago)

Mr. Freeman moved to grant Intervenor, City of Chicago, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.
aaa. Orchard Investments: #12-03158-C-3 (Lake)

Mr. Freeman moved to grant Intervenor, C.H.S.D. #128, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

bbb. Platt Hill Nursery: #11-01852-F-1 (Kane)
Ankit Desai United Light, LLC: #11-01853-C-3 (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.

ccc. Walgreen Company: #11-28516-C-3 (Cook – Northfield)

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

ddd. Kraft Foods: #11-28953-C-3 (Cook – Northfield)

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

ee. Allstate Insurance Company: #12-02965-C-2 (DuPage)

Mr. Freeman moved to grant Intervenor, Lemont Bromberek C.S.D. #113A, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

fff. Park Ridge Office Center: #10-24473-C-3 (Cook – Maine)

Mr. Bilotta moved to deny the Intervenors request to Vacate Default. Chairman Crist seconded the Motion and it carried 5-0.

ggg. Ross Laser: #11-24351-R-2 (Cook – N. Trier)

Mr. Glorioso moved to deny the Cook County Board of Review’s request to Vacate Default. Mr. Goral seconded the Motion and it carried 5-0.

hhh. Summit Labs: #11-29633-C-2 (Cook – Thornton)

Chairman Crist moved to deny the request to reinstate. Mr. Freeman seconded the Motion and it carried 5-0.
iii. Webb Ford: #11-03660-C-3 (DuPage)

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

jjj. Leroy Carlson: #11-24536-R-1 (Cook – Evanston)

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

kkk. Valero Energy Corporation: #11-05915-I-3 (Madison)

Mr. Glorioso moved to deny the request to accept intervention. Mr. Bilotta seconded the Motion and it carried 5-0.

lll. White Eagle Golf Club: #11-00859-C-3 (Will)

Chairman Crist moved to deny the Appellant’s Motion to Stay and Grant the Intervenor an extension until 4-22-14 to submit evidence. Mr. Goral seconded the Motion and it carried 5-0.

mmm. Midwest Generation EME, LLC: #10-32349-I-3 (Cook – W. Chicago)

Mr. Glorioso moved to deny the request to Vacate Default. Chairman Crist seconded the Motion and it carried 5-0.

Decisions A-G and Z

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

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

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

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

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

As to Attachment G, Mr. Freeman moved to approve the attachment. Chairman Crist 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 reviewed the monthly Workload Report for information, review and discussion. He reported new appeal filings continue to increase over last year. He stated he will be working with designated ALJ and IT staff in an effort to implement new procedures to address the backlog issues. He again stated, in order to properly address the increased workload and reduce the backlog, additional staff and resources would be required and will continue working with OMB and CMS on these issues for FY15.

6. **Other Business**

**Information Technology Update:**

Mr. Apostol introduced both David Suarez and David Egan as PTAB’s IT staff. David Suarez presented the Information Technology Update and reviewed the following topics for discussion:

- Existing PTAB2000 System
- The Proposed System
- Implementation Plan

During the presentation and after answering several questions by the PTAB, David Suarez recommended the system be converted to a Microsoft based system in order to take full advantage of several IT enhancements offered by CMS IT. David further stated this process is essential in order to take full advantage of the latest technology that will ultimately lead to a fully web based system and better facilitate online filing and other operational improvements.

Mr. Apostol stated IT development funds have been provided for in the FY15 budget and will be working with the IT staff and CMS IT to move this project forward.
7. **Adjournment**

Mr. Freeman moved to adjourn the meeting at 11:55 a.m. Mr. Bilotta seconded the Motion and it carried 5-0.

Respectfully submitted,

Louis G. Apostol, JD, CAE  
Executive Director

LGA/dl