Minutes of the Property Tax Appeal Board Meeting
Held on April 8, 2014
Des Plaines, Illinois

1. ROLL CALL: Chairman Crist; Jim Bilotta; Kevin Freeman; and Mauro Glorioso. Mr. Goral was not present.

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

GUEST: Rhonda Novak, CIAO, Will County Supervisor of Assessments.

Chairman Crist convened the meeting at 9:30 a.m.

Mr. Freeman moved to amend the Agenda to move items tt. and uu. from Section 4. to Section 2-A. Chairman Crist seconded the Motion and it carried 4-0.

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

Mr. Freeman moved to approve the Board Minutes of March 11, 2014 as presented. Mr. Glorioso seconded the Motion and it carried 4-0.

2-A. Discussion of Decisions, Items tt. and uu.

tt. Mike Canino: #11-05743-R-1 (Will)

Chairman Crist moved to rescind default and grant a final 30-day extension. Mr. Freeman seconded the Motion and it carried 4-0.
uu. Geraldine Super: #10-05199-R-1 (Will)

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

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.

Mr. Apostol reported on PTAB’s FY15 budget request presentation to both the Senate Appropriations Committee on March 31st and the House Appropriations Committee on April 2nd in Springfield. He reported both presentations were well received, but it appears PTAB must stay within the 5% increase cap from FY14 appropriations. He further stated that he will continue to work with both CMS and OMB to determine if the 5% cap could be lifted to provide additional resources to enable PTAB to close more decisions in an effort to best serve the taxpayers.

Mr. Apostol submitted a new version of the workload report that charted open and closed appeals for the past several years. He noted previous workload reports dealt with open and closed parcels. He requested the new workload chart be submitted for all future PTAB meetings and will present a quarterly update on the status of older appeals in progress.

Mr. Apostol reported that the Information Technology staff is moving forward with current and future projects and will continue to work with CMS IT staff. He further reported the new “Appeal Status Inquiry” program has been enhanced to allow practitioners and taxpayers access to a library of data regarding the status of current and closed appeals. He stated he and staff have received many favorable comments from both practitioners and the general public regarding the enhanced system and access to data.

Mr. Apostol reported that he attended the Governor’s “Ethics and Professional Responsibility Program” held on April 1st at the University of Illinois-Springfield campus. He stated this was an all day program for all State agency ethics officers.

Mr. Apostol reported on the status of recruitment efforts regarding the Deputy Chief Administrative Law Judge open position at the Des Plaines office. He stated both he, and the Chief Administrative Law Judge, held interviews on April 7th and will be concluding the process later this afternoon.

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, May 13, 2014 at 10:00 a.m. at the Springfield office.

Mr. Freeman moved to accept the Executive Director's Report and approve the new version of the workload report. Mr. Glorioso seconded the Motion and it carried 4-0.

4. Discussion of Motions

a. Crystal Inc.: #11-05423-C-3 (St. Clair)
Catholic & Comm Credit Union: #11-05573-C-3 (St. Clair)
General Chemical LLC: #11-05607-I-3 (St. Clair)
John D. Henson: #11-06017-R-1 (St. Clair)
Peggy Steirer: #12-04057-R-1 (St. Clair)
Beth Junker: #12-04058-R-1 (St. Clair)
Richard Hankins: #12-04059-R-1 (St. Clair)
Mary Ellison: #12-04063-R-1 (St. Clair)
Robert Crain: #12-04076-R-1 (St. Clair)
Regions Financial Corp.: #12-04079-C-3 (St. Clair)
Kocot Realty LLC: #12-04087-C-1 (St. Clair)
Triad Investments LLC: #12-04091-C-2 (St. Clair)
Triad Investments LLC: #12-04100-C-1 (St. Clair)
Kocot Realty LLC: #12-04119-C-1 (St. Clair)
Prashanth & Shoba Shekar: #12-04126-C-2 (St. Clair)
Herb Brydon: #12-04134-R-1 (St. Clair)
Andrew & Melanie Holthaus: #12-04189-R-1 (St. Clair)
Steven Neumeyer: #12-04206-C-1 (St. Clair)
IOFII Belleville LLC: #12-04210-C-3 (St. Clair)
Steven Neumeyer: #12-04213-R-1 (St. Clair)
Steven Neumeyer: #12-04217-R-1 (St. Clair)
Steven Neumeyer: #12-04218-R-1 (St. Clair)
Steven Neumeyer: #12-04219-R-1 (St. Clair)
Steven Neumeyer: #12-04221-R-1 (St. Clair)
Steven Neumeyer: #12-04222-R-1 (St. Clair)
Daniel Walford: #12-04267-R-1 (St. Clair)
Nickolas & Margaret Snyder: #12-04270-R-1 (St. Clair)
Rebecca A. Stakes: #12-04715-R-1 (St. Clair)

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. Glorioso seconded the Motion and it carried 4-0.
b. Steven & Donna Vanderheyden: #12-04371-R-1 (Stephenson)

Mr. Glorioso moved to grant the Stephenson County Board of Review a final 30-day extension. Chairman Crist seconded the Motion and it carried 4-0.

c. FCC Holdings, Inc.: #12-04536-C-2 (Stephenson)
Dull Edge LLC: #12-04545-C-1 (Stephenson)
Tenac Partners, LLC: #12-04562-I-2 (Stephenson)

Mr. Bilotta moved to grant the Stephenson County Board of Review a final 60-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 4-0.

d. Health Care Service Corp.: #12-04275-C-3 (Williamson)

Mr. Freeman moved to grant the Williamson County Board of Review a final 90-day extension. Mr. Bilotta seconded the Motion and it carried 4-0.

e. IP Eat Two LLC: #12-04289-I-3 (Logan)

Mr. Freeman moved to grant the Logan County Board of Review a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

f. L.B. Anderson & Company, Inc.: #11-04180-I-1 (Lake)
CRP-2 Holdings State, LLC: #11-04258-C-3 (Lake)
United Gasket: #12-01777-C-1 (Lake)
Gian Investments, LLC: #12-02158-C-3 (Lake)

Mr. Bilotta moved to grant the Lake County Board of Review a final 60-day extension in each Class 1 appeal and a final 90-day extension in each Class 3 appeal. Mr. Freeman seconded the Motion and it carried 4-0.

g. Monterey Mushrooms, Inc.: #11-04089-F-3 (Bureau)
Monterey Mushrooms, Inc.: #12-01057-I-3 (Bureau)

Mr. Bilotta moved to grant the Bureau County Board of Review a final 90-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

h. Piotr Wilewski: #11-05601-R-1 (Kendall)
Mr. Freeman moved to grant the Kendall County Board of Review a final 30-day 
extension. Mr. Glorioso seconded the Motion and it carried 4-0.

i. Mill Crossing of Yorkville Condo Assoc.: #12-04048-R-3 (Kendall)

Mr. Freeman moved to grant the Kendall County Board of Review a final 30-day 
extension. Mr. Glorioso seconded the Motion and it carried 4-0.

j. Symphony Aspen Ridge, LLC: #12-00059-C-3 (Macon)
Symphony McKinley, LLC: #12-00060-C-3 (Macon)

Mr. Freeman moved to grant the Macon County Board of Review a final 90-day 
extension in each of the appeals listed above. Chairman Crist seconded the Motion 
and it carried 4-0.

k. Lee Hofmann: #11-00998-C-1 (Peoria)
Herbert Stoller: #11-01149-C-1 (Peoria)
Rilwala Peoria Plaza Inv.: #11-01263-C-1 (Peoria)
Beifeldt Anchor Group, Inc.: #11-01735-C-1 (Peoria)
Jasco Holdings LLC: #12-00917-C-2 (Peoria)

Mr. Bilotta moved to deny the request for further extensions and make files ready 
for hearing. Mr. Glorioso seconded the Motion and it carried 4-0.

l. Carma Baker: #11-24177-R-1 (Cook – N. Trier)
Dorie Westmeyer: #11-31041-R-1 (Cook – W. Chicago)

Mr. Bilotta moved to grant a final 30-day extension in each of the appeals listed 
above. Mr. Freeman seconded the Motion and it carried 4-0.

m. Wolcott Group LLC: #12-21827-R-1 (Cook – Lake View)
American Chartered Bank: #12-21957-C-1 (Cook – Bremen)
Bayview Loan Servicing, LLC: #12-21963-R-1 (Cook – Bremen)
Space Center Air Cargo: #12-21966-I-2 (Cook – Elk Grove)
Diana Makowski: #12-22016-R-1 (Cook – Lake View)
3639 N. Sheffield, LLC: #12-22023-R-2 (Cook – Lake View)
3701 N. Kenmore, LLC: #12-22025-R-1 (Cook – Lake View)
James Sullivan: #12-22027-R-1 (Cook – Lake View)
950 W. Addison Bldg. Partnership: #12-22029-R-1 (Cook – Lake View)
Christina Jankovic: #12-22058-R-1 (Cook – Lake View)
ARGEM, LLC: #12-22094-C-2 (Cook – Palos)
Andrew Jaworski: #12-22382-R-1 (Cook – Lake View)
Barmac, LLC: #12-22383-R-1 (Cook – Lake View)
Ken Meyer: #12-22450-C-1 (Cook – Cicero)
Mr. Bilotta moved to grant a final 30-day extension in each Class 1 appeal listed above and grant a final 60-day extension in each Class 2 and 3 appeal listed above. Mr. Freeman seconded the Motion and it carried 4-0.

n. Dynegy Midwest Generation, LLC: #12-01118-I-3 (Madison)

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

o. Medinah Country Club: #12-03931-C-3 (DuPage)

Mr. Freeman moved to grant Intervenors, College of DuPage and Lake Park S.D. #108, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

p. Principal Real Estate Investors, Inc.: #12-03428-C-3 (DuPage)
Mr. Freeman moved to grant Intervenor, College of DuPage, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

q. Con-Way Freight, Inc.: #12-02780-I-3 (LaSalle)

Mr. Freeman moved to grant Intervenor, Waltham C.C.S.D. #185, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

r. Abidon Inc.: #11-05933-C-2 (Winnebago)

Mr. Freeman moved to grant Intervenor, Rockford S.D. #205, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

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

Mr. Freeman moved to grant Intervenor, Chicago Heights S.D. #170, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

t. Menard, Inc.: #11-01917-C-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 4-0.

u. Village of Rosemont/Leyden CHSD #212: #11-29257-C-3 (Cook – Leyden)

Mr. Glorioso moved to grant Intervenor/property owner, Bletchley Hotel at O’Hare Field, LLC, a 120-day extension. Mr. Bilotta seconded the Motion and it carried 4-0.

v. Chicago Indoor LLC: #11-25392-C-3 (Cook – Lake)
Jernberg Industries, Inc.: #11-25397-C-3 (Cook – Lake)
Nucare Services: #11-25406-C-3 (Cook – Lake)
Westport Commons Shopping Center: #11-25407-C-3 (Cook – Lake)
Wheeler Trailer: #11-25438-C-3 (Cook – Lake)

Mr. Freeman moved to grant Intervenor, Board of Education of the City of Chicago (CBOE), a final 30-day extension in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 4-0.

w. Central Avenue Trust: #11-29394-C-2 (Cook – Northfield)

Mr. Glorioso moved to grant Intervenor, Sunset Ridge S.D. #29, a final 60-day extension. Mr. Freeman seconded the Motion and it carried 4-0.
x. Midwestern Regional Medical Center, Inc.: #11-04506-C-3 (Lake)

Mr. Glorioso moved to grant Intervenor, Zion Elementary S.D. #6, a final 60-day extension. Mr. Freeman seconded the Motion and it carried 4-0.

y. Jack Gore: #12-01566-C-3 (Kane)
Platt Hill 1993: #12-01593-F-2 (Kane)
In Retail Fund Algonquin Common, LLC: #12-01633-C-3 (Kane)

Mr. Glorioso moved to grant Intervenor, C.U.S.D. #300, a final 60-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 4-0.

z. Olympia Fields Country Club: #11-28461-C-3 (Cook – Rich)

(1) Mr. Freeman moved to grant Intervenor, Matteson S.D. #162, a final 45-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

(2) Mr. Freeman moved to grant Intervenor, Rich T.H.S.D. #227, a final 45-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

aa. Panduit Corporation: #11-24446-C-3 (Cook – Bremen)

Mr. Bilotta moved to grant Intervenor, Bremen S.D. #228, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

bb. CVS Realty Company: #11-27357-C-2 (Cook – Niles)
Northshore University Health System: #11-28075-C-3 (Cook – Niles)
Loeber Motors, Inc.: #11-28123-C-2 (Cook – Niles)
Skokie Cambridge Realty, LLC: #11-28125-C-3 (Cook – Niles)

Mr. Freeman moved to grant Intervenor, Niles T.H.S.D. #219, a final 30-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

cc. Lord & Taylor-Woodfield: #11-27978-C-3 (Cook – Schaumburg)
Stonegate Properties, Inc.: #11-28133-C-3 (Cook – Schaumburg)
Stonegate Properties, Inc.: #11-28163-C-2 (Cook – Schaumburg)
Stonegate Properties, Inc.: #11-28167-C-3 (Cook – Schaumburg)
Mr. Freeman moved to grant Intervenor a final 30-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

dd. Southfield Corporation: #11-28114-I-2 (Cook – Hanover)

Mr. Freeman moved to grant Intervenor, Elgin S.D. U-46, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

e. Qian Wang: #11-01803-C-3 (Kane)
Southern Land Development LLC: #11-01912-C-3 (Kane)
Capital Realty: #11-01914-I-2 (Kane)
Capital Realty: #11-01915-C-2 (Kane)

Mr. Freeman moved to grant Intervenor, Elgin S.D. U-46, a final 30-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

ff. PB Marina: #12-02714-C-2 (Lake)

Mr. Freeman moved to grant Intervenor, Barrington C.U.S.D. #220, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

g. State Bank of Countryside: #11-25255-C-2 (Cook – Lyons)

Mr. Freeman moved to grant Intervenors, Lyons T.H.S.D. #204 and Pleasantdale S.D. #107, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

hh. Unilever Illinois Manufacturing, LLC: #11-27432-I-3 (Cook – Leyden)

Mr. Freeman moved to grant Intervenors, Leyden H.S.D. #212 and Franklin Park S.D. #84, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

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

Mr. Bilotta moved to grant Intervenor, Rich T.H.S.D. #227, a final 45-day extension. Chairman Crist seconded the Motion and it carried 4-0.

jj. Phoenix Bond & Indemnity Co.: #11-26989-I-2 (Cook – Rich)

Mr. Freeman moved to grant Intervenor, Rich T.H.S.D. #227, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.
kk. Harris Bank: #11-25680-C-2 (Cook – Lyons)

(1) Mr. Freeman moved to grant Intervenor, Lyons T.H.S.D. #204, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

(2) Mr. Freeman moved to grant Intervenors, Village of Western Springs and Thomas Ford Memorial Library, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

ll. Renaissance Drive Property, LLC: #11-24745-C-2 (Cook – Maine)

(1) Mr. Freeman moved to grant Intervenors, Maine T.H.S.D. #207 and Park Ridge-Niles C.C.S.D. #64, a final 30-day extension. Chairman Crist seconded the Motion and it carried 4-0.

(2) Mr. Freeman moved to grant Intervenor, Park Ridge Public Library, a final 60-day extension. Chairman Crist seconded the Motion and it carried 4-0.

mm. Pat Honan: #11-22370-C-2 (Cook – Maine)
   Greg Van Vleet: #11-22964-C-2 (Cook – Maine)

   Mr. Glorioso moved to grant Intervenors, Maine T.H.S.D. #207 and Des Plaines S.D. #62, a final 30-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 4-0.

nn. Vito Favia: #11-26165-C-2 (Cook – Wheeling)
   Totko America, Inc.: #11-26464-C-2 (Cook – Wheeling)
   American Chartered Bank: #11-27324-C-2 (Cook – Wheeling)

   Mr. Glorioso moved to grant Intervenor, T.H.S.D. #214, a final 30-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 4-0.

oo. Valmont Industries: #11-27294-I-2 (Cook – Leyden)
   Dora Holdings: #11-27416-C-2 (Cook – Leyden)
   Precision Steel: #11-27653-I-2 (Cook – Leyden)

   Mr. Glorioso 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 4-0.
pp. Alexander Bielsky: #12-04137-R-1 (McHenry)
Alexander Bielsky: #12-04139-R-1 (McHenry)

Mr. Bilotta moved to deny the request to reinstate. Chairman Crist seconded the Motion and it carried 4-0.

qq. Roberta Kramer: #12-23775-R-1 (Cook – Lake View)
Teri Cicurel: #12-23776-R-1 (Cook – Lake View)

Mr. Freeman moved to deny the request to reinstate. Chairman Crist seconded the Motion and it carried 4-0.

rr. Christine Muchmore: #12-02819-R-1 (Lake)

Mr. Bilotta moved to deny the request to reinstate due to failure to submit Board of Review final decision per PTAB rules 1910.30(e) and (k). Mr. Freeman seconded the Motion and it carried 4-0.

ss. Adam & Elise Willis: #11-32886-R-1 (Cook – Lake View)

Mr. Glorioso moved to reinstate the appeal. Mr. Freeman seconded the Motion and it carried 4-0.

tt. Mike Canino: 11-05743-R-1 (Will) – Moved to Section 2.-A of the Agenda.

uu. Geraldine Super: #10-05199-R-1 (Will) – Moved to Section 2.-A of the Agenda.

vv. Mickey Hornick: New Appeal (Cook – Lake View)

Chairman Crist moved to docket and dismiss the appeal for untimely filing. Mr. Glorious seconded the Motion and it carried 4-0.

ww. Rochelle Travel Plaza, Inc.: #12-01058-C-1 (Ogle)
Rochelle Truck Stop, Inc.: #12-01062-C-2 (Ogle)

Mr. Freeman moved to deny the Motion for Formal Discovery. Chairman Crist seconded the Motion and it carried 4-0.

xx. Youssi Rentals LLC: #12-01579-R-2 (DeKalb)
Mr. Freeman moved to grant the Request to Intervene. Chairman Crist seconded the Motion and it carried 4-0.

yy. Berwyn Rehabilitation Center, LLC: #08-20534-C-2 (Cook – Berwyn)

Mr. Bilotta moved to deny the Request for Subpoena Duces Tecum. Chairman Crist seconded the Motion and it carried 4-0.

zz. Dalton Gray: #11-29068-R-1 (Cook – Schaumburg)

(1) Chairman Crist moved to deny the Motion for Subpoena request. Mr. Freeman seconded the Motion and it carried 4-0.

(2) Chairman Crist moved to deny the Motion to Remove the ALJ based on the lack of facts establishing bias/conflict of interest (1910.90(k)(2)). Mr. Freeman seconded the Motion and it carried 4-0.

aaa. Citgo Oil Refinery Lemont Illinois: #10-00598-I-3 (Will)

Mr. Freeman moved to deny the Motion to Stay. Mr. Glorioso seconded and the Motion carried 3-0 with Mr. Bilotta recusing.

5. Attachments

Decisions A-G and Z

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

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

As to Attachment C, Mr. Freeman moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 3-0 with Chairman Crist recusing.

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

As to Attachment E, Mr. Bilotta moved to approve the attachment. Chairman Crist seconded the Motion and it carried 3-0 with Mr. Freeman recusing.

As to Attachment F, Mr. Freeman moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 3-0 with Mr. Glorioso recusing.
As to Attachment G, Mr. Glorioso moved to approve the attachment. Chairman Crist seconded the Motion and it carried 3-0 with Mr. Bilotta recusing.

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

**Workload Report**

The Workload Report was presented under the Executive Director’s Report.

6. **Other Business**

Mr. Apostol distributed a copy of proposed “Senate Bill 2013” for information.

7. **Adjournment**

Mr. Freeman moved to adjourn the meeting at 10:55 a.m. Chairman Crist seconded the Motion and it carried 4-0.

Respectfully submitted,

Louis G. Apostol, JD, CAE  
Executive Director

LGA/dl