

# State of Illinois PROPERTY TAX APPEAL BOARD

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LOUIS G. APOSTOL

Executive Director

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# Minutes of the Property Tax Appeal Board Meeting Held on June 10, 2014 Des Plaines, Illinois

1. ROLL CALL: Chairman Crist; Kevin Freeman; Mauro Glorioso, Mickey Goral;

Jim Bilotta participated via conference call.

**STAFF:** Louis G. Apostol, JD, CAE, Executive Director;

Steve Waggoner, JD, Chief Administrative Law Judge (via conference call);

Dianne Lerman, Recording Secretary.

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

## 2. Approval of the Board Minutes for the May 13, 2014 Meeting:

Mr. Freeman moved to approve the Board Minutes of May 13, 2014 as presented. Mr. Goral seconded the Motion and it carried 4-0 (Mr. Bilotta was not present at this time).

#### 3. Adoption or Amendments to the Agenda:

Mr. Freeman moved to accept the addition of "Adoption or Amendments to the Agenda". Mr. Glorioso seconded the Motion and it carried 4-0 (Mr. Bilotta was not present at this time).

Mr. Goral moved to allow Mr. Bilotta to participate in the meeting via conference call. Mr. Freeman seconded the Motion and it carried 4-0.

#### 4. Executive Director's Report:

Mr. Apostol reported on the status of the FY14 year end budget projections and operational issues within the agency.

#### **BOARD MEMBERS**

Mr. Apostol reported on the status of PTAB's FY15 budget request. He stated that due to the State's current budget issues, PTAB must stay within Senate and House Appropriations Committees original budget allocations. He further stated he will continue to work with both CMS and OMB to secure additional resources to best serve taxpayers.

Mr. Apostol presented the Workload Report that details appeal information from FY02 to projected year end FY14. As stated in previous communications, the new report reflects open appeals at the beginning of the year, new appeals added during the year, appeals closed during the year and appeals pending at the end of the year. He further stated PTAB has made significant progress this year and projected total decisions to exceed 19,000 by June 30<sup>th</sup>. He again reported this is all-time record number for closed appeals and a significant improvement over previous years. As stated previously, in FY02, PTAB closed only 9,376 appeals with 54 full-time staff and, by comparison, will close more than 19,000 appeals with only 33 full-time staff.

Mr. Apostol reported that both he and the Deputy Chief Administrative Law Judge have selected (10) candidates from a large pool of applicants to interview for (2) Technical Advisor II (ALJ) staff positions at the Des Plaines office. He stated, interviews have been scheduled for June.

Mr. Apostol reported on the status of SB3382 and HB1053 regarding the "Open Space" issue. He stated he has spoken to both the House and Senate leadership but with no resolution at this time.

Mr. Apostol reported on the proposed new PTAB website. He stated the new site is ready for implementation and will provide several enhancements as follows: (1) All forms can be completed on-line and downloaded. (2) Improved "Appeal Status Inquiry" program that provides updated information on pending appeals and the ability to download decisions. (3) Complete Checklist for Appellants to review before filing. (4) Information bios on PTAB Members and the Executive Director.

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 presented several Motions for Reconsideration of earlier PTAB decisions. After a review of all the issues related thereto and with further discussion, the Board voted 5-0, not to consider the Motions.

Mr. Apostol reminded the Board the next meeting of PTAB is scheduled for Tuesday, <u>July 8<sup>th</sup> at 10:00 a.m.</u> at the Springfield office. He also reminded the Board they will be meeting in Springfield again on <u>Wednesday</u>, <u>August 13<sup>th</sup> at 10:00 a.m.</u> and to make sure to make hotel reservations due to the State Fair that month.

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

#### 5. Discussion of Motions

a. Bridie & Bridget Krystof: #12-23422-C-1 (Cook – Lake View)

Rob Kiep: #12-23423-R-1 (Cook – Lake View) Alpesh Patel: #12-23436-R-1 (Cook – Lake View) Al Wirth: #12-23498-R-1 (Cook – Lake View)

The Breakers Condominiums: #12-23683-R-1 (Cook – Rogers Park)

James & Karen Peterik: #12-24943-R-1 (Cook – Lyons) White Oak Properties Group: #12-25193-R-1 (Cook – Lake) White Oak Properties Group: #12-25194-R-1 (Cook – Lake) New Midwest Rentals, LLC: #12-26398-R-1 (Cook – Lake)

Wanda Skonie: #12-26405-C-1 (Cook – Lemont) Daniel Taylor: #12-27064-R-1 (Cook – Proviso)

BBMR Investment LLC: #12-27335-I-1 (Cook – Worth)

White Oak Properties Group: #12-27378-R-1 (Cook – Hyde Park)

David E. Kelly: #12-27379-R-1 (Cook – Hyde Park)

White Oak Properties Group: #12-27380-R-1 (Cook – Hyde Park)

Preatner Rouse: #12-27397-I-1 (Cook – Proviso)

Mr. Glorioso 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.

b. Kennis A. Harvey: #12-24620-C-1 (Cook – Lake)

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

c. Merrill St. Investments, LLC: #12-24506-R-2 (Cook – New Trier)

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

d. Ameren Energy Generating Co.: #11-05251-I-3 (Jasper)

Mr. Freeman moved to grant a 45-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

e. Equistar Chemicals, LP: #10-00817-I-3 (Grundy)

Mr. Freeman moved to grant a 45-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

f. Rex & Debra Drown: #12-04225-R-1 (St. Clair)

Kevin & Debbie Hazlett: #12-04229-R-1 (St. Clair)

First National Bank of Waterloo: #12-04256-C-3 (St. Clair)

Craig Cholet: #12-04286-R-1 (St. Clair)

Craig Cholet: #12-04303-R-1 (St. Clair)

Craig Cholet: #12-04305-R-1 (St. Clair)

Craig Cholet: #12-04307-R-1 (St. Clair)

Craig Cholet: #12-04309-R-1 (St. Clair)

Robert Kolb: #12-04489-R-1 (St. Clair)

Mr. Glorioso 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.

g. Gust T. Tompary: #12-02797-C-1 (Lake) Steven D. Pron: #12-02818-C-1 (Lake)

Mr. Glorioso moved to grant the Lake 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.

h. BASF Corporation: #12-00919-I-3 (Kankakee)

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

i. Chris Kanalepas: #11-25175-C-2 (Cook – Palatine)

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

j. Stonegate Properties, Inc.: #11-28168-C-2 (Cook – Schaumburg)
Woodfield Green Executive Centre: #11-20605-C-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.

k. AT&T Mobility: #11-28750-I-3 (Cook – Schaumburg)

Kohl's Illinois, Inc.: #11-30352-C-2 (Cook – Schaumburg)

Kohl's Illinois, Inc.: #11-30353-C-3 (Cook – Schaumburg)

Sears #1570-Woodfield: #11-30381-C-3 (Cook – Schaumburg)

Nordstrom, Inc.: #11-30413-C-3 (Cook – Schaumburg)

J.C. Penney Company, Inc.: #11-30434-C-3 (Cook – Schaumburg)

Developers Diversified: #11-30472-C-3 (Cook – Schaumburg)

Heritage Bank of Schaumburg: #11-30674-C-2 (Cook – Schaumburg)

Macy's: #11-30758-C-3 (Cook – Schaumburg)

1300 Woodfield, LLC: #11-30809-C-3 (Cook – Schaumburg)

Wal-Mart Stores, Inc.: #11-30868-C-3 (Cook – Schaumburg)

Quest Diagnostics: #11-31067-C-3 (Cook – Schaumburg)

Bally Total Fitness Corporation: #11-32016-C-2 (Cook – Schaumburg)

KBS Realty Advisors: #11-32031-C-3 (Cook – Schaumburg)

SMIII: #11-32061-C-3 (Cook – Schaumburg)

BRE/HV Properties LLC: #11-32365-C-2 (Cook – Schaumburg)
Parkway Bank & Trust Co.: #11-32395-I-2 (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 in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

1. Staehlin Properties: #11-22986-C-3 (Cook – Elk Grove)

Mr. Freeman moved to grant Intervenors, Palatine C.C.S.D. #15 and T.H.S.D. #214, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

m. ATS Automation Holdings 5, Inc.: #11-21550-I-2 (Cook – Elk Grove)

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

n. Palumbo Management, LLC: #08-30963-R-2 (Cook – Barrington)

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 5-0.

o. Ronald Pankow: #11-24813-C-2 (Cook – Elk Grove)

Mr. Freeman moved to grant Intervenors, Elk Grove C.C.S.D. #59 and T.H.S.D. #214, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

p. Acme Truck Brake & Supply Co.: #11-21343-I-3 (Cook – Elk Grove)

Mr. Freeman moved to grant Intervenor, Elk Grove C.C.S.D. #59, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

q. Petsmart Inc. #420: #11-28704-C-2 (Cook – Proviso)

Mr. Freeman moved to grant Intervenor, Komarek S.D. #94, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

r. Vito Barbanento: #11-30283-C-2 (Cook – Leyden)

Mr. Freeman moved to grant Intervenors, Franklin Park S.D. #84 and Leyden C.H.S.D. #212, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- s. Univar: #11-25821-I-3 (Cook Lyons)
  - (1) Mr. Bilotta moved to grant Intervenor, Argo C.H.S.D. #217, a final 30-day extension. Mr. Freeman seconded the Motion and it carried 5-0.
  - (2) Mr. Bilotta moved to grant Intervenor, Summit S.D. #104, a 60-day extension. Mr. Freeman seconded the Motion and it carried 5-0.
- t. Bridgestone Retail Operations, LLC: #11-21721-C-2 (Cook Maine) U.S. Bank National Assn.: #11-23062-I-3 (Cook Maine)

Mr. Freeman moved to grant Intervenors, Des Plaines H.S.D. #62 and Maine T.H.S.D. #207, a final 30-day extension in each of the appeals listed above. Mr. Goral seconded the Motion and it carried 5-0.

u. Dana Transport: #11-25591-I-3 (Cook – Lyons) Pepsi Co., Inc.: #11-25801-I-3 (Cook – Lyons)

Mr. Freeman moved to grant Intervenor, Argo C.H.S.D. #217, a final 30-day extension in each of the appeals listed above. Mr. Goral seconded the Motion and it carried 5-0.

v. Shannon Court Apartments, LLC: #11-29834-C-2 (Cook – Hanover)

Wal-Mart Stores Inc.: #11-30937-C-3 (Cook – Hanover) Kenneth Numerowski: #11-32751-C-2 (Cook – Hanover)

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

w. Realty Capital: #11-03926-I-3 (Kane)

Mr. Freeman moved to grant Intervenor, Elgin S.D. U-46, a final 30-day extension. Mr. Goral seconded the Motion and it carried 5-0.

x. Wal-Mart Stores, Inc: #12-04106-C-3 (St. Clair)

Mr. Glorioso moved to grant Intervenor, City of Belleville, a 30-day extension. Mr. Freeman seconded the Motion and it carried 5-0.

y. Menard, Inc.: #12-03174-C-3 (DuPage)

Mr. Glorioso moved to grant Intervenor, Village of Glendale Heights, a 30-day extension. Mr. Freeman seconded the Motion and it carried 5-0.

z. Crystal Tree Golf & Country Club: #11-28462-C-3 (Cook – Orland)

Mr. Glorioso moved to grant Intervenors, Orland Park Public Library, Village of Orland Park, Orland Fire Protection Dist., S.D. #230, and S.D. #135, a 30-day extension. Mr. Freeman seconded the Motion and it carried 5-0.

aa. Anthony Rizza: #11-28146-C-2 (Cook – Orland)
Macy's Orland Square: #11-28478-C-3 (Cook – Orland)
Sears, Roebuck & Company: #11-29144-C-3 (Cook – Orland)

Mr. Glorioso moved to grant Intervenors, Orland Park Public Library, Village of Orland Park, Orland Fire Protection Dist., S.D. #230, and S.D. #135, a 30-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

bb. Target Corporation: #11-28434-C-3 (Cook – Hanover)

Mr. Glorioso moved to grant Intervenor, Poplar Creek Public Library District, a 30-day extension. Mr. Freeman seconded the Motion and it carried 5-0.

cc. Kmart Corporation: #11-27763-C-2 (Cook – Leyden)

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

dd. Sterling Retail: #11-20734-C-3 (Cook – Cicero)
Jack Christ: #11-24529-I-2 (Cook – Cicero)

Mr. Bilotta moved to grant Intervenor, J. Sterling Morton H.S.D. #201, a final 60-day extension in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 5-0.

ee. CRP-2 Holdings State, LLC: #11-04258-C-3 (Lake)

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

ff. Leann Pope: #11-24074-R-3 (Cook – New Trier)

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

gg. Javed Butt: #11-30783-C-2 (Cook – Thornton)

Mr. Goral moved to grant Intervenors, Hazel Crest S.D. #152.5 and Thornton T.S.D. #205, a 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

hh. Paul Baiocchi: #11-02717-C-3 (DuPage)

Mr. Goral moved to grant Intervenor, Wheaton/Warrenville C.U.S.D. #200, a 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

ii. Palmer Crest: #11-22582-C-2 (Cook – Bremen)

Mr. Bilotta moved to grant Intervenor, Hazel Crest S.D. #152.5, a final 90-day extension. Mr. Goral seconded the Motion and it carried 5-0.

jj. 121 W. Chestnut Association: #11-27896-R-3 (Cook – N. Chicago) Commonwealth Edison: #11-29056-I-3 (Cook – Jefferson) One North State: #11-27835-C-3 (Cook – S. Chicago) Avis Budget Group: #11-29037-I-3 (Cook – Jefferson) Aero O'Hare LLC: #11-29083-I-3 (Cook – Jefferson) Victory Centre of S. Chicago SLF: #11-28424-C-3 (Cook – Hyde Park)

Harbor 4000 East, LLC: #11-28126-R-3 (Cook – Hyde Park)

Amber Inn: #11-28846-C-3 (Cook – Hyde Park)

Mr. Goral moved to grant Intervenor, Board of Education of the City of Chicago, a final 45-day extension Chairman Crist seconded the Motion and it carried 5-0 with Mr. Freeman recusing on #11-27896-R-3.

kk. Polly Jacobs: #11-05636-R-1 (Monroe)

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

ll. Thomas Wernsman: #11-02323-R-1 (Kendall) Michael King: #11-02335-R-1 (Kendall)

Mr. Freeman moved to vacate default, accept the Kendall County Board of Review evidence, and make the file ready for hearing. Chairman Crist seconded the Motion and it carried 5-0.

mm. William Olic: #12-04308-R-1 (Lake)

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

nn. Johan Joseph: #10-30535-R-1 (Cook – N. Chicago)

Chairman Crist moved to deny the request to reconsider. Mr. Goral seconded the Motion and it carried 4-0 with Mr. Freeman recusing.

oo. Michael Skrobacz: #11-04526-R-1 (Lake) Michael Skrobacz: #12-02582-R-1 (Lake) Michael Skrobacz: #13-00772-R-1 (Lake)

Chairman Crist moved to deny the request to reopen evidence in the appeals listed above and proceed to write them on the evidence in the record without a hearing. Mr. Freeman seconded the Motion and it carried 5-0.

pp. S. Chicago SLF Associates: #10-26146-C-3 (Cook – Hyde Park)

Mr. Glorioso moved to grant the Request to Stay to Intervenor, City of Chicago. Mr. Goral seconded the Motion and it carried 5-0.

qq. TCB Development Group, LTD: #13-00357-I-3 (Will)

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

rr. Deer Creek Golf: #11-00856-C-2 (Will)

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

ss. Prologis: #11-01522-C-2 (Ogle)

Mr. Freeman moved to assign to an Administrative Law Judge to draft a decision to dismiss the appeal. Mr. Goral seconded the Motion and it carried 5-0.

tt. 1411 N. State Condominium Assoc.: #09-28335-R-3 (Cook – N. Chicago)

Mr. Glorioso moved to accept signed pages into the record. Chairman Crist seconded the Motion and it carried 4-0 with Mr. Freeman recusing.

uu. Exelon Generation Company, LLC: #12-00407-I-3 (Grundy) Exelon Generation Company, LLC: #13-00324-I-3 (Grundy)

Chairman Crist moved to Issue an Order, signed by the Board Members, granting the Joint Motion and Stipulation with Prejudice. Mr. Glorioso seconded the Motion and it carried 5-0.

ww. John Barron: #09-31591-R-1 (Cook – N. Trier)

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

#### 6. Attachments

#### **Decisions A-G and Z**

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

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

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

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

As to Attachment G, Mr. Goral 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**

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

## 7. Other Business

There was no "Other Business" to report at this time.

## 8. Adjournment

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

Respectfully submitted,

Louis G. Apostol, JD, CAE Executive Director

LGA/dl