



State of Illinois
PROPERTY TAX APPEAL BOARD

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**Minutes of the
Property Tax Appeal Board Meeting
Held on November 13, 2014
Springfield, Illinois**

- 1. ROLL CALL:** Chairman Don Crist; Jim Bilotta; Kevin Freeman; Mauro Glorioso; and Mickey Goral.
- STAFF:** Louis G. Apostol, JD, CAE, Executive Director & General Counsel; Steve Waggoner, Chief Administrative Law Judge; Dianne Lerman, Recording Secretary.
- GUESTS:** Attorneys Alan A. Lefkovitz and Rostislav Pukshansky, of Allen A. Lefkovitz and Associates, P.C.; and Attorney Ken Florey, of Robins Schwartz Nicholas Lifton Taylor, Ltd.

Chairman Crist convened the meeting at 10:05 a.m.

2. Approval of the Board Minutes for the October 14, 2014 Meeting:

Mr. Freeman moved to approve the Board Minutes of October, 2014 as corrected. Mr. Glorioso seconded the Motion and it carried 5-0.

3. Adoption or Amendments to the Agenda:

Mr. Freeman moved to amend the Agenda to include an Emergency Motion to Reconsider as Agenda Item 2-A. Mr. Bilotta seconded the Motion and it carried 5-0.

- 2-A. Momence Meadows Realty, LLC (Intervenor) 08-05004.001-C-3
Emergency Motion to Reconsider:**

BOARD MEMBERS

Michael J. (Mickey) Goral
Rockford

Kevin L. Freeman
Chicago

Mauro Glorioso
Westchester

Jim Bilotta
Lockport

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

4. Executive Director's Report:

Mr. Apostol reported on the FY15 budget and other operational issues at PTAB. He distributed and reviewed the financial statement that updated PTAB's budget and expenditures through October 31st. He reported PTAB continues to stay within its FY15 budget allocation.

Mr. Apostol presented an update on the progress of the Technical Advisor II (ALJ) staff at the Des Plaines office. He reported that Dean Karlos and Simeon Nockov have completed the training process and are now reviewing files, writing decisions on the evidence and attending hearings with senior ALJ staff. He also stated PTAB will continue to utilize 75-day staff at both Des Plaines and Springfield to assist in reducing the backlog.

Mr. Apostol reported that after an intensive review, PTAB continues to be in compliance with all Illinois Department of Human Rights guidelines.

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 informed the Board that David Suarez and David Egan will present a status update on IT operations under the "Other Business" section of the agenda.

Mr. Apostol informed the Board 2012-2014 audit has been completed. He reported the audit went smoothly with the cooperation and assistance of PTAB staff and expects a final report to be completed before the end of November.

Mr. Apostol informed the Board he distributed PTAB's decision in the Onwentsia "open space" issue to the legislature for review and possible action.

Mr. Apostol reminded the Board that effective, January 1st, all PTAB meetings, at both Des Plaines and Springfield, will start at 10:00 a.m.

Mr. Apostol reminded the Board the next meeting will be in Des Plaines on Tuesday, December 9th at 9:30 a.m.

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

5. Discussion of Motions

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

Mr. Glorioso moved to grant a 90-day extension following the conclusion of the 2009 appeal. Mr. Freeman seconded the Motion and it carried 5-0.

- b. One Earth Energy LLC: #12-00380-I-3 (Ford)

Mr. Glorioso moved to grant a 90-day extension following the conclusion of the 2009 appeal. Mr. Freeman seconded the Motion and it carried 5-0.

- c. One Earth Energy: #13-00719-I-3 (Ford)

Mr. Glorioso moved to grant a 90-day extension following the conclusion of the 2009 appeal. Mr. Freeman seconded the Motion and it carried 5-0.

- d. Several Taxing Districts: #11-05956-I-3 (Madison)

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

- e. Several Taxing Districts: #12-02794-I-3 (Madison)

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

- f. Marquardt School District No. 15: #13-03769-I-3 (DuPage)

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

- g. Eugene & Gail Friedman: #13-02482-R-1 (Lake)

Mr. Freeman moved to deny the request for further extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- h. Morris Cogeneration LLC: #13-00260-I-3 (Grundy)

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

- i. Medinah Country Club: #13-04025-C-3 (DuPage)

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

- j. New Albertson's, Inc.: #13-04037-C-3 (DuPage)

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

- k. Michael Shields: #13-01491-R-1 (Lake)

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

- l. Walgreens: #13-04260-C-3 (Jackson)

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

- m. Gelco Management & Developers LLC: #13-04421-R-2 (Jackson)
Loretta Cooley: #13-04448-C-3 (Jackson)

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

- n. River Financial Place: #13-03975-C-3 (Peoria)

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

- o. Highland Park CVS, LLC: #13-04410-C-3 (Franklin)

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

- p. Walgreens: #13-03220-C-1 (Winnebago)
Walgreens: #13-03231-C-1 (Winnebago)
Walgreens: #13-03244-C-1 (Winnebago)

Mr. Bilotta moved to grant a final 90-day extension in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 4-0 with Mr. Goral recusing.

- q. George Baylor: #13-03771-R-1 (McHenry)
Anna Bury: #13-03772-R-1 (McHenry)
Lois Shartiag: #13-03773-R-1 (McHenry)
Tracy Lee: #13-03774-R-1 (McHenry)
James Wang: #13-03775-R-1 (McHenry)
Mary Stewart: #13-03776-R-1 (McHenry)

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

- r. American Chartered Bank: #13-02270-C-3 (Lake)

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

- s. Walgreens: #13-01971-C-1 (Madison)

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

- t. Macy's: #12-31443-C-3 (Cook – S. Chicago)

Mr. Bilotta moved to grant the Intervenor, City of Chicago, a 60-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

- u. Jay Janssen: #12-00744-C-2 (Peoria)
Bud Grieves: #12-00825-C-2 (Peoria)

Mr. Bilotta moved to grant Intervenor, BOE Peoria S.D. #150, a 60 day extension in each of the appeals listed above. Mr. Goral seconded the Motion and it carried 5-0.

- v. Lake Hinsdale Tower Condo. Assn.: #11-00031-R-3 (DuPage)

Mr. Bilotta moved to grant Intervenor, Hinsdale T.H.S.D. #86, a final 60-day extension. Mr. Goral seconded the Motion and it carried 5-0.

- w. 26W 269 Geneva LLC: #11-03323-C-2 (DuPage)
Domo 77: #12-03866-C-2 (DuPage)
26W 269 Geneva LLC: #12-04036-C-2 (DuPage)

Mr. Bilotta moved to grant Intervenors, Wheaton/Warrenville C.U.S.D. #200 and Village of Winfield, a final 60-day extension in each of the appeals listed above. Mr. Goral seconded the Motion and it carried 5-0.

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

Mr. Glorioso moved to grant Intervenors, City of Kankakee and Kankakee S.D. #111, a final 90-day extension. Mr. Goral seconded the Motion and it carried 5-0.

- y. Fred Schwer Exelon Corporation: #11-05318-I-3 (DeWitt)

Mr. Freeman moved to grant Intervenors, DeWitt County, Richland Community College #537, Clinton U.S.D. #15, and Vespasian Warner Public Library, a 90-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- z. Stahelin Properties: #12-03839-C-3 (DuPage)

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

- aa. Walgreens: #13-02962-C-2 (Kane)

Mr. Goral moved to grant Intervenor, C.S.D. #158, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- bb. Walgreens: #13-01012-C-2 (Kane)

Mr. Goral moved to grant Intervenor, C.U.S.D. #300, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- cc. Carson Pirie Scott & Co.: #11-29608-C-3 (Cook – Wheeling)

Mr. Goral 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. Cedar State, LLC: #13-03250-C-3 (McHenry)

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

- ee. Welsh Properties LLC: #11-03093-I-3 (DuPage)
 - (1.) Mr. Bilotta moved to grant Intervenor, Glenbard T.H.S.D. #87, a final 30-day extension. Chairman Crist seconded the Motion and it carried 5-0.
 - (2.) Mr. Bilotta moved to grant Intervenor, Village of Glendale Heights, a final 30-day extension. Chairman Crist seconded the Motion and it carried 5-0.
- ff. Graybar Electric Company, Inc.: #12-03973-I-3 (DuPage)
 - (1.) Mr. Freeman moved to grant Intervenor, Marquardt S.D. #15, a final 60-day extension. Chairman Crist seconded the Motion and it carried 5-0.
 - (2.) Mr. Freeman moved to grant Intervenor, Village of Glendale Heights, a final 60-day extension. Chairman Crist seconded the Motion and it carried 5-0.
- gg. Graybar Electric Company, Inc.: #11-03557-I-3 (DuPage)
 - Mr. Freeman moved to grant Intervenor, Village of Glendale Heights, a final 60-day extension. Chairman Crist seconded the Motion and it carried 5-0.
- hh. Piotr Wilewski: #11-05601-R-1 (Kendall)
 - Mr. Glorioso moved to deny the request for reinstatement. Mr. Freeman seconded the Motion and it carried 5-0.
- ii. Midlothian Country Club: #11-23530-C-3 (Cook – Bremen)
 - Mr. Bilotta moved to vacate default and issue a decision. Chairman Crist seconded the Motion and it carried 5-0.
- jj. Walgreens Stores, Inc.: #13-02625-C-2 (McHenry)
 - Mr. Glorioso moved to deny the Intervenor's request. Chairman Crist seconded the Motion and it carried 5-0.
- kk. The Golf Club at Stonewall Orchard, LLC: #13-01974-C-3 (Lake)
 - Mr. Freeman moved to vacate default and grant a final 90-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- ll. DS Waters of America Inc.: #13-01632-C-2 (Kane)

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

- mm. Michael Baldwin: #13-04284-R-1 (St. Clair)

Mr. Bilotta moved to reinstate the appeal and resend the incomplete checklist with a 30-day extension to respond. Mr. Goral seconded the Motion and it carried 5-0.

- nn. River Park Place, LLC: #13-01554-R-2 (Kane)

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

- oo. Carl E. Thomas: #12-22876-C-1 (Cook – Elk Grove)

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

- pp. Walgreens: #13-00903-C-2 (Vermilion)

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

- qq. Willowhill LLC: #12-29258-C-2 (Cook – Northfield)

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

- rr. Gus Valkanas: #12-26940-C-2 (Cook – Hyde Park)

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

- ss. Ardmore By The Lake, LLC: #10-21294-C-1 (Cook – Lake View)

1. Mr. Freeman moved to remove this item from the Agenda. Mr. Glorioso seconded the Motion and it carried 5-0.

2. Mr. Freeman moved to request reconsideration of the Motion. Mr. Bilotta seconded the Motion and it carried 5-0.

3. Mr. Freeman moved to take no action in light of new evidence. Mr. Glorioso seconded the Motion and it carried 5-0.

tt. Pete Patel: #13-04295-C-2 (Union)

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

uu. Shoppes at Grand Prairie: #13-01147-C-3 (Peoria)

Mr. Freeman moved to reinstate the appeal, accept the evidence, and notify the Peoria County Board of Review. Mr. Glorioso 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 as amended removing docket number #12-02434. Chairman Crist 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. Freeman moved to approve the attachment. Mr. Goral seconded the Motion and it carried 4-0 with Chairman Crist recusing.

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

As to Attachment E, Mr. Glorioso 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. Mr. Bilotta 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. Goral moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 5-0 with Mr. Freeman recusing on #09-28030-R-1.

Workload Report

Mr. Apostol presented the Workload Report for information and review. This 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 reported PTAB continues to make significant progress in closing a record number of appeals. He projected PTAB will close between 22,000 to 24,000 appeals in FY15. This represents a 20% increase in closed appeals from last year and a 250% increase since FY02.

7. Other Business

David Suarez, PTAB's Chief Information Officer and David Egan, IT Manager, presented an Information Technology update as part of the Executive Director's Report. David Suarez reported that new scanners and other equipment have been installed at both the Springfield and Des Plaines offices. He also presented an update on all current and future IT initiatives.

Adjournment

Mr. Freeman moved to adjourn the meeting at 12:15 p.m. Mr. Bilotta seconded the Motion and it carried 5-0.

Respectfully submitted,

Louis G. Apostol, JD, CAE
Executive Director & General Counsel

LGA/dl