



State of Illinois
PROPERTY TAX APPEAL BOARD

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**Minutes of the
Property Tax Appeal Board Meeting
Held on February 10, 2015
Des Plaines, Illinois**

- 1. ROLL CALL:** Chairman Don Crist; Jim Bilotta(via conference call); 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

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

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

- 2. Approval of the Board Minutes for the January 13, 2015 Meeting:**

Mr. Goral moved to approve the Board Minutes of January 13, 2015 as presented. Mr. Glorioso seconded the Motion and it carried 5-0.

- 3. Adoption or Amendments to the Agenda:**

Mr. Bilotta moved to adopt the Agenda as presented. Mr. Freeman seconded the Motion and it carried 5-0.

- 4. Executive Director's Report:**

Mr. Apostol reported on the status of the FY15 budget and other operational issues at PTAB. He stated PTAB has expended 43.1% of its appropriation. He further stated he has approved the reduction of \$140,000 in an effort to assist in closing the State's projected \$1.4 billion dollar deficit and staying within its FY15 budget appropriation.

BOARD MEMBERS

Michael J. (Mickey) Goral
Rockford

Kevin L. Freeman
Chicago

Mauro Glorioso
Westchester

Jim Bilotta
Lockport

Mr. Apostol reported on PTAB's FY16 appropriation request that was submitted to both CMS and OMB. He stated he is a member of the negotiating team that will work on the upcoming AFSCME contract. He further stated all agency directors will be required to review staffing and other operational expenses in an effort to reduce the projected State deficit.

Mr. Apostol presented an update on the progress of ALJs and other staff. He reported the two new ALJs at DPO are doing very well at this time and fully expects they will be hearing more complex appeals soon. He further reported he will continue to utilize 75-day staff at both the Des Plaines and Springfield offices to assist in reducing the backlog of appeals pending before PTAB. He stated PTAB should have another record breaking year with decisions projected to be at approximately the 25,000 level, representing a 25% increase over FY14.

Mr. Apostol presented an update on the progress of new IT initiatives, some of which are as follows:

- The DocuWare scanning system is up and running. Staff is working on procedural issues before scanning 2014 appeals.
- Compiled mailing lists for all the attorneys and counties from email account.
- Streamlined the board close-out process by making the signed decision pages visible on the PTAB website eliminating the need to send out monthly emails to attorneys.
- Modified the PTAB 2000 system to auto track files when ALJs enter decision draft dates, eliminating the need for duplicate entry of docket numbers.

Mr. Apostol distributed copies of PTAB's 2014 Annual Report. He stated copies were sent to the Governor, Speaker of the House, Senate President, other legislative leaders and designated government entities. He further stated he prepares and distributes the Annual Report in compliance with section 16-190 of the Property Tax Code (35 ILCS 200/16-190) that requires the Property Tax Appeal Board to file an annual report that lists the total number of commercial and industrial properties, by county, that requested and received an assessed valuation reduction of \$100,000 or more in each of the past 5 years. He further stated this and past year's reports are available on the website at www.ptab.illinois.gov.

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 will in Springfield on Tuesday, March 10th at 10:00 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. Neil Pagano: #13-24741-R-1 (Cook – N. Trier)
Donna Rosenberg: #13-24742-R-1 (Cook – N. Trier)
James Boris: #13-24743-R-1 (Cook – N. Trier)
Larry Callero: #13-24735-R-1 (Cook – Palatine)
Jerry Grouzard: #13-24736-R-1 (Cook – Palatine)
Todd Wochinski: #13-24737-R-1 (Cook – Palatine)
Robert Jakubowski: #13-24738-R-1 (Cook – Palatine)
Julie Blankenship: #13-24739-R-1 (Cook – N. Trier)
Catherine Edwardson: #13-24740-R-1 (Cook – N. Trier)
John Hellmuth: #13-24744-R-1 (Cook – N. Trier)
Alec Klein: #13-24745-R-1 (Cook – N. Trier)

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

- b. Byron C.U.S.D.: #13-01186-I-3 (Ogle)

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

- c. Petersen Health Care X, Inc.: #12-04907-C-1 (St. Clair)
Talat & Naheed Bashir: #13-04352-R-2 (St. Clair)
Clifford Brown: #13-04436-R-1 (St. Clair)

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

- d. MB Financial: #13-01337-C-2 (Kane)
Delnor Hospital: #13-02530-C-2 (Kane)
Delnor Hospital: #13-02532-C-1 (Kane)

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

- e. Helene Tiballi FL, LLP: #13-02470-C-3 (Kane)
J.C. Penney Company, Inc.: #13-03087-C-3 (Kane)

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

- f. Larry & Mary Dalton: #13-02650-R-2 (Kendall)

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

- g. Daniel Shoemaker, Et. Al.: #13-03394-F-2 (Knox)

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

- h. Dorothy & Charles Mueller: #13-03450-R-1 (McHenry)

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

- i. Community Consolidated School District #93: #12-03914-C-3 (DuPage)

Mr. Freeman moved to grant the Intervenor/Owner, NMC Stratford, LLC, a final 90-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- j. Glenhaven Gardens of Alton: #13-00977-C-3 (Madison)

Mr. Freeman moved to grant Intervenor, Alton C.U.S.D. #11, a final 90-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- k. Dana Transport: #12-23236-I-2 (Cook – Lyons)

Mr. Goral moved to grant Intervenor, Summit S.D. #104, a final 60-day extension. Chairman Crist seconded the Motion and it carried 5-0.

- l. Barbara Kalish: #12-32525-C-3 (Cook – S. Chicago)

Mr. Goral moved to grant Intervenor, City of Chicago, a final 30-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- m. I.A. Ruder, Sr.: #12-30215-C-2 (Cook – Orland)

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

- n. Exelon Generation Co. LLC: #12-01248-I-3 (Ogle)

Mr. Glorioso moved to grant Intervenor, Byron C.U.S.D. #226, a 90-day extension. Chairman Crist seconded the Motion and it carried 5-0.

- o. Doug Shiple Midlothian Country Club: #12-23676-C-3 (Cook – Bremen)

Mr. Freeman moved to grant Intervenor, Bremen C.H.S.D. #228, a final 90-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- p. L.A. Fitness: #11-31096-C-2 (Cook – Thornton)

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

- q. Harris Bank: #13-21356-C-2 (Cook – Lyons)

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

- r. Mohammad Zahid: #12-04996-C-3 (Kane)

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

- s. Citgo Oil Refinery Lemont Illinois: #12-00425-I-3 (Will)

Mr. Goral moved to grant Intervenor, Lemont Fire Protection Dist., a 60-day extension. Chairman Crist seconded the Motion and it carried 4-0 with Mr. Bilotta recusing.

- t. Cardinal Health 200, Inc.: #13-01983-C-3 (Lake)
Jessica & John List: #13-03102-R-2 (Lake)

Mr. Glorioso moved to grant Intervenor, C.H.S.D. #128, a final 60-day extension in each of the appeals listed above. Mr. Goral seconded the Motion and it carried 5-0.

- u. Mid-America Asset Management, Inc.: #12-23691-C-3 (Cook – Bremen)

Mr. Glorioso moved to grant Intervenor, Prairie Hill Elementary S.D. #144, a final 60-day extension. Mr. Goral seconded the Motion and it carried 5-0.

- v. Kmart #9348: #13-20329-C-2 (Cook – Norwood Park)

Mr. Glorioso moved to grant Intervenors, Ridgewood S.D. #234, Union Ridge S.D. #86, Norwood Park Fire Protection District, Eisenhower Library District, and Norridge Park, a final 60-day extension. Mr. Goral seconded the Motion and it carried 5-0.

- w. Christopher Foreman: #13-20048-C-3 (Cook – Norwood Park)

Mr. Glorioso moved to grant Intervenors, Ridgewood S.D. #234, Union Ridge S.D. #86, Norwood Park Fire Protection District, and Eisenhower Library District, a final 60-day extension. Mr. Goral seconded the Motion and it carried 5-0.

- x. Atkore International, Inc.: #12-30966-I-3 (Cook – Thornton)

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

- y. First Industrial, L.P.: #12-26599-I-3 (Cook – Worth)
Coca Cola Refreshments USA, Inc.: #13-21352-I-3 (Cook – Worth)
Griffith Laboratories: #13-21355-I-2 (Cook – Worth)

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

- z. George Vessel: #13-04059-R-3 (DuPage)

Mr. Freeman moved to reinstate the appeal and notify the Board of Review. Mr. Bilotta seconded the Motion and it carried 5-0.

- aa. Lettuce Entertain You Enterprises, Inc: #12-23778-C-1 (Cook – Lake View)

Mr. Freeman moved to reinstate the appeal and notify the Board of Review. Mr. Bilotta seconded the Motion and it carried 5-0.

- bb. GIS Rolling: #11-02104-I-3 (Kane)

Mr. Freeman moved to reinstate the appeal and notify the Board of Review. Mr. Goral seconded the Motion and it carried 5-0.

- cc. Phil Stefani: #12-33696-C-2 (Cook – N. Chicago)
Phil Stefani: #12-33697-C-3 (Cook – N. Chicago)
Maureen Joyce: #12-33712-C-1 (Cook – S. Chicago)
Demetrios Kourkouvis: #12-33714-C-1 (Cook – S. Chicago)

Mr. Glorioso moved to grant a final 30-day extension in each of the above listed appeals. Mr. Goral seconded the Motion and it carried 5-0 with Mr. Freeman recusing on appeals #12-33696-C-2 and #12-33697-C-3.

- dd. Duane Debs: #13-03976-R-1 (DuPage)
Byzantio, LLC: #13-03978-C-2 (DuPage)
West Suburban Bank: #13-04026-C-1 (DuPage)
David Lorig: #13-04027-C-3 (DuPage)
Wheaton Bank & Trust: #13-04072-C-2 (DuPage)
Wintrust Financial: #13-04073-C-2 (DuPage)
West Suburban Bank: #13-04074-C-2 (DuPage)

Mr. Freeman moved to reinstate each of the above listed appeals and notify the Board of Review. Mr. Goral seconded the Motion and it carried 5-0.

- ee. Michelle Cimpean: #13-32947-R-1 (Cook – Jefferson)

Mr. Freeman moved to accept the evidence and notify the Board of Review. Chairman Crist seconded the Motion and it carried 5-0.

ff. Slobodan Pavlovic: #12-23799-C-1 (Cook – Rogers Park)

Mr. Bilotta moved to accept the amended complaint and notify the Board of Review. Mr. Freeman seconded the Motion and it carried 5-0.

6. Attachments

Decisions A- E and Z

As to Attachment A, appeal docket #11-04003 was removed from Attachment A. Mr. Glorioso moved to approve the attachment as presented. Mr. Bilotta seconded the Motion and it carried 5-0.

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

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

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

As to Attachment E, 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. Glorioso moved to approve the attachment. Mr. Goral seconded the Motion and it carried 5-0 with Mr. Freeman recusing on 09-34625-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 stated that with adequate funding, PTAB should close approximately 25,000 appeals in FY15. This represents an approximate increase of 25% from last year and a 260% increase since FY02. Chairman Crist directed Mr. Apostol to extend his very best wishes to ALJ staff for a job well done.

7. Other Business

There was no other business before PTAB at this time.

8. Adjournment

Mr. Freeman moved to adjourn the meeting at 10:50 a.m. Mr. Goral seconded the Motion and it carried 5-0.

Respectfully submitted,

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

LGA/dl