



State of Illinois
PROPERTY TAX APPEAL BOARD

Wm. G. Stratton Office Bldg.
401 South Spring St., Rm. 402
Springfield, Illinois 62706
(T) 217.782.6076
(F) 217.785.4425
(TTY) 217.785.4427

Suburban North Regional Office
9511 W. Harrison St., Suite LL-54
Des Plaines, Illinois 60016
(T) 847.294.4121
(F) 847.294.4799

LOUIS G. APOSTOL
Executive Director & General Counsel

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

- 1. Roll Call:** Jim Bilotta; Kevin Freeman; Mauro Glorioso, Jerry White (Acting Member), and Robert J. Steffen (Acting Member).

Staff: Louis G. Apostol, JD, CAE, Executive Director & General Counsel;
Steve Waggoner, Chief Administrative Law Judge (via conference call);
Dianne Lerman, Recording Secretary.

Mr. Freeman, as senior member, presided over the meeting. The meeting convened at 10:00 a.m. Mr. Steffen was introduced and welcomed to the PTAB Board.

- 2. Approval of Board Minutes from the September 8, 2015 Meeting:**

Mr. Glorioso moved to approve the Board Minutes of September 8, 2015 as presented. Mr. White seconded the Motion and it carried 4-0. Mr. Steffen abstained.

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

Mr. Glorioso moved to adopt the Agenda as amended with the addition of Attachment G. Mr. Bilotta seconded the Motion and it carried 5-0.

- 4. Executive Director’s Report**

Mr. Apostol reviewed the status of the FY16 Budget Request and related issues at both the Springfield and Des Plaines offices. He reported negotiations with AFSCME are still in progress with additional meetings scheduled in November and December. He stated meetings are being held in Champaign, Peoria and Springfield and via conference phone. He reported no budget agreement has been reached by all respective parties.

Mr. Apostol presented an update on current operations and reorganization issues. He also reported he continues to receive positive feedback on PTAB’s new Advanced “Appeal Status Inquiry” program from county officials, practitioners and taxpayers. He stated this

BOARD MEMBERS

Kevin L. Freeman
Chicago

Mauro Glorioso
Westchester

Jim Bilotta
Lockport

Jerry White (Acting)
Springfield

Robert J. Steffen (Acting)
South Barrington

program allows users easy access to look up appeals by name and also the ability to download previous decisions and other information.

Mr. Apostol reported he is preparing the FY17 Budget Request and will submit to both the GOMB and CMS. He stated the Budget Request will have three scenarios that may provide budget reductions from FY16, if necessary. He expressed concern that a reduction in staffing and related resources may reduce the number of decisions from FY15's record breaking number of 25,336. He stated he is working with management staff to explore and implement new procedures that streamline operations and provide for the electronic transfer of information that have reduced mailing costs.

Mr. Apostol reported (2) Appraisal Specialist II (ALJs Springfield) and (1) Office Associate (Des Plaines) have been approved but are on hold pending final budget approval. He further reported he is reviewing current compensation issues regarding non bargaining unit staff.

Mr. Apostol reported he is utilizing (2) 75-day staff to assist in reducing the backlog of appeals to best serve taxpayers and practitioners. He stated this staff has been assigned to the Springfield and Des Plaines offices.

Mr. Apostol presented an update on current IT initiatives at PTAB as follows:

- a. Designed and programmed automated process to email board decisions electronically to county officials and attorney cases. All content is posted on the internet for easy downloading. IT runs the newly developed program to email the notifications. This has saved over two cases of paper per board meeting and approximately \$200 in postage per board meeting.
- b. Designed and programmed an automated process to email correspondence to attorney represented Cook County cases. Staff is sending letters and evidence. Documents are scanned using DocuWare scanners and IT runs the new program to email the correspondence.
- c. Electronic distribution of documents has saved over \$2,000 in September 2015 compared to September 2014.
- d. Modified the PTAB 2000 system so when letters are batched by attorney, only one copy of the letter prints with all cases listed on a detail page. Also modified the system to print fewer copies of letters wherever possible.
- e. Worked with numerous law firms to update email listings and add CC to email correspondence when requested.
- f. Enhanced the search engine on the PTAB website to implement searching the full text of all PDF decisions currently online (over 95,000 decisions are online now).
- g. Added a flag to the property table to identify PINs that have a dual assessment. DuPage County requested this enhancement to allow them to exclusively use the data we are now providing electronically for their treasurer. The PTAB system only

- allows one set of values, but by having this indicator it prompts them to manually look at those decisions that have dual values.
- h. Posted modified PTAB6 Notes on Appeal form on the internet and distributed to all counties via an automated email message.
 - i. Worked on moving all web content left on www.state.il.us web servers over to www.ptab.illinois.gov server. Created a virtual directory on network for posting decisions and correspondence.

He stated the IT staff will present an update and demonstration of new programs at the next meeting in Springfield.

Mr. Apostol reported the Illinois Department of Human Rights has approved PTAB's Affirmative Action Plan and distributed the IDHR letter for review.

Mr. Apostol reported 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 is scheduled for Tuesday, December 8th at 10:00 a.m. in Des Plaines.

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

5. Discussion of Motions

- a. Woodland Downers Grove, LLC: #14-03231-C-3 (DuPage)
1228 Roselle LLC: #14-03232-C-2 (DuPage)

Mr. Glorioso moved to grant a final 75-day day extension in each of the appeals listed above. Mr. Bilotta seconded the Motion and it carried 5-0.

- b. Midwest Generation, LLC: #14-00728-I-3 (Will)
Midwest Generation, LLC: #14-00729-I-3 (Will)
Midwest Generation, LLC: #14-00730-I-3 (Will)
Midwest Generation, LLC: #14-00731-I-3 (Tazewell)

Mr. Bilotta moved to grant a final 180-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- c. C.C.S.D. No. 93: #14-03013-C-3 (DuPage)
Marquardt School District No. 15: #14-03007-I-3 (DuPage)
Marquardt School District No. 15: #14-02996-I-2 (DuPage)
Marquardt School District No. 15: #14-02994-I-3 (DuPage)

Marquardt School District No. 15: #14-02997-I-3 (DuPage)

Marquardt School District No. 15: #14-02989-I-2 (DuPage)

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

- d. Reit Management: #14-01609-C-3 (Lake)

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

- e. Karavites Restaurant, Inc.: #14-02931-R-2 (Kane)
Rubina Nguyen: #14-02932-C-2 (Kane)
Anthony Pope: #14-03257-C-3 (DuPage)

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

- f. Kensinger Realty Investment, LLC: #14-03263-C-3 (DuPage)

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

- g. Chicagoland Optical, LLC: #14-25915-C-1 (Cook – Lake View)
Rick Richker: #14-25924-R-1 (Cook – New Trier)

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.

- h. Bill Conforti: #14-24316-C-2 (Cook – Lake View)

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

- i. Ron Walsh: #14-24358-C-2 (Cook – Oak Park)

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

- j. Elmhurst Townhome Association: #14-22427-R-1 (Cook – Elk Grove)
Elmhurst Townhome Association: #14-22428-R-1 (Cook – Elk Grove)
Elmhurst Townhome Association: #14-22429-R-1 (Cook – Elk Grove)
Elmhurst Townhome Association: #14-22430-R-1 (Cook – Elk Grove)

Elmhurst Townhome Association: #14-22431-R-1 (Cook – Elk Grove)
Elmhurst Townhome Association: #14-22432-R-1 (Cook – Elk Grove)
Elmhurst Townhome Association: #14-22433-R-1 (Cook – Elk Grove)
Elmhurst Townhome Association: #14-22434-R-1 (Cook – Elk Grove)
Claudia Cook: #14-22435-R-1 (Cook – Elk Grove)
Eleanor Yambao: #14-22436-R-1 (Cook – Elk Grove)
Jennifer Caruso: #14-22437-R-1 (Cook – Elk Grove)
Michael McIntyre: #14-22438-R-1 (Cook – Elk Grove)
Michael Pecci: #14-22441-R-1 (Cook – Elk Grove)
Elmhurst Townhome Association: #14-22442-R-1 (Cook – Elk Grove)
Elmhurst Townhome Association: #14-22444-R-1 (Cook – Elk Grove)
Elmhurst Townhome Association: #14-22445-R-1 (Cook – Elk Grove)
Elmhurst Townhome Association: #14-22447-R-1 (Cook – Elk Grove)
Cesare Grisi: #14-22448-R-1 (Cook – Elk Grove)
Elmhurst Townhome Association: #14-22449-R-1 (Cook – Elk Grove)
Elmhurst Townhome Association: #14-22450-R-1 (Cook – Elk Grove)

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

- k. 7-Eleven, Inc.: #14-26507-C-1 (Cook – Lyons)
Tim Enright: #14-27115-I-2 (Cook – Hyde Park)
Bruce Goldberg: #14-27116-I-1 (Cook – Hyde Park)
Bruce Goldberg: #14-27297-C-1 (Cook – Hyde Park)
Edward Weinfield: #14-27353-C-1 (Cook – Hyde Park)
Imperial Realty Company: #14-27355-I-1 (Cook – Northfield)
Mike Zucker: #14-27358-C-1 (Cook – Hyde Park)
200 Pharmacy Inc.: #14-27363-C-1 (Cook – Hyde Park)
American Chartered Bank: #14-27364-C-1 (Cook – Northfield)
White Oak Properties Group: #14-27365-C-1 (Cook – Hyde Park)
200 Pharmacy Inc.: #14-27366-C-1 (Cook – Hyde Park)
Byline Bank: #14-28263-C-1 (Cook – Proviso)
ARGEM, LLC: #14-28316-C-2 (Cook – Palos)
Gerald R. Page: #14-28322-C-1 (Cook – Wheeling)
Jack Komar Bayview Loan Servicing, LLC: #14-28325-C-1 (Cook – Hyde Park)
7-Eleven, Inc.: #14-28378-C-1 (Cook – Proviso)
7-Eleven, Inc.: #14-28379-C-1 (Cook – Palos)
The Wolcott Group: #14-28418-C-1 (Cook – Hyde Park)
Hopewell and Audrey White: #14-28568-R-1 (Cook – Hyde Park)
Kaloian Kouzmanov Franklin Estate, LLC: #14-28572-C-1 (Cook – Leyden)
Byline Bank: #14-28578-R-1 (Cook – Leyden)
Imperial Realty Company: #14-28579-C-3 (Cook – Proviso)
The Wolcott Group: #14-28596-C-1 (Cook – Northfield)

Byline Bank: #14-28667-C-1 (Cook – Hyde Park)
8552 S. Escanaba Ave.: #14-28687-R-1 (Cook – Hyde Park)

Mr. Glorioso moved to grant a final 60-day extension for each of the Class 1 appeals and a final 90-day extension for each of the Class 2 and Class 3 appeals. Mr. White seconded the Motion and it carried 5-0.

1. Katrina Aspinwall: ##14-24034-R-2 (Cook – New Trier)
Steven Becker: #14-24036-R-1 (Cook – New Trier)
Jean Brainerd: #14-24037-R-2 (Cook – New Trier)
Clark Gapen: #14-24038-R-1 (Cook – New Trier)
Dovie Horvitz: #14-24039-R-2 (Cook – New Trier)
HPS Enterprises, LLC: #14-24040-R-1 (Cook – New Trier)
Eli Lavie: #14-24042-R-1 (Cook – New Trier)
Anne Malone: #14-24043-R-1 (Cook – New Trier)
Panomitros: #14-24044-R-1 (Cook – New Trier)
Melissa Polomarkakis: #14-24045-R-1 (Cook – New Trier)
John Roselli: #14-24047-R-2 (Cook – New Trier)
Manfred Lopez: #14-24072-R-1 (Cook – Maine)
Catherine O'Connor: #14-24074-R-1 (Cook – Maine)
Margaret Pligge: #14-24076-R-1 (Cook – Oak Park)
Catherine O'Connor: #14-24077-R-1 (Cook – Maine)
Catherine O'Connor: #14-24079-R-1 (Cook – Maine)
Kathleen Orloski: #14-24082-R-1 (Cook – Maine)
Elizabeth Buccheri: #14-24084-R-1 (Cook – Evanston)
Steve Engelman: #14-24086-R-1 (Cook – Evanston)
Frances Foley: #14-24088-R-1 (Cook – Evanston)
Kirk Hoopingarner: #14-24089-R-1 (Cook – Evanston)
Orysia Pokorni: #14-24091-R-1 (Cook – Evanston)
Ruth Buck Estate: #14-24093-R-1 (Cook – Evanston)
Ruth Buck Estate: #14-24094-R-1 (Cook – Evanston)
Athey: #14-24096-R-1 (Cook – Lake View)
Otto Barone: #14-24099-C-1 (Cook – Lake View)
Petroni: #14-24100-C-1 (Cook – Lake View)
Kathleen Stevens: #14-24102-R-1 (Cook – Lake View)
David Teplica: #14-24104-R-3 (Cook – Lake View)
John O'Hara: #14-24106-R-1 (Cook – Berwyn)
John O'Hara: #14-24107-C-1 (Cook – Berwyn)
Mohammad Badla: #14-24109-C-1 (Cook – Lake)
Mohammad Badla: #14-24110-C-1 (Cook – Lake)
Ignacio Magana: #14-24111-C-1 (Cook – Lake)
Ignacio Magana: #14-24114-C-1 (Cook – Lake)
Amy Hawk: #14-24116-R-1 (Cook – Oak Park)

David Knowlton: #14-24117-R-1 (Cook – Oak Park)
Davinder Gulati: #14-24516-C-1 (Cook – Lake View)
Jay Hausler: #14-24518-R-2 (Cook – Lake View)
Jim Lafeber: #14-24519-R-1 (Cook – Lake View)
Maria Sederquist: #14-24521-R-1 (Cook – Lake View)

Mr. Freeman moved to grant a final 30-day extension for each of the Class 1 appeals and a final 60-day extension for each of the Class 2 and Class 3 appeals. Mr. Glorioso seconded the Motion and it carried 5-0.

- m. Scott Salgan: #14-00949-R-1 (Lake)

Mr. Bilotta moved to grant the Lake County Board of Review a final 60-day extension. Mr. White seconded the Motion and it carried 5-0.

- n. Loretta Cooley: #14-03481-C-3 (Jackson)
Gelco Management & Developers LLC: #14-03484-R-2 (Jackson)

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

- o. Anthony Abbattista: #14-00867-R-1 (Lake)
John Hipsky: #14-00928-R-1 (Lake)
Mary Ann Rouse: #14-00947-R-1 (Lake)
Robert Johnson: #14-00936-R-2 (Lake)
Jeffery Holmes: #14-00939-R-1 (Lake)
Teresa Almiro: #14-00976-R-2 (Lake)
Andrew Becker: #14-00985-R-1 (Lake)
Teresa Ospelt: #14-00992-R-1 (Lake)

Mr. Bilotta moved to deny the Lake County Board of Review's request for further extension in each of the appeals listed above. Mr. White seconded the Motion and it carried 5-0.

- p. Edward Jack: #14-00915-R-2 (Lake)
Keshav Mithal: #14-01053-R-2 (Lake)
Peter Ciezak: #14-00921-R-1 (Lake)
Steven Arndt: #14-00944-R-1 (Lake)
Natalie Zilch: #14-00946-R-1 (Lake)

Mr. Bilotta moved to deny the Lake County Board of Review request for further extension and not to process untimely evidence in each of the appeals listed above. Mr. White seconded the Motion and it carried 5-0.

q. Coca Cola Enterprises, Inc.: #14-20085-I-3 (Cook – Worth)

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

2. Mr. Freeman moved to grant Intervenor, C.H.S.D. #218, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

r. Valero Energy Corporation: #14-20566-I-3 (Cook – Worth)

Mr. White moved to grant a 60-day extension to Intervenor, Village of Alsip. Mr. Bilotta seconded the Motion and it carried 5-0.

s. Con-Way Freight, Inc.: #14-02311-I-3 (LaSalle)

Mr. Bilotta moved to grant a final 90-day extension to Intervenor, LaSalle-Peru T.H.S.D. #120. Mr. White seconded the Motion and it carried 5-0.

t. SAI Hospitality: #14-02881-C-3 (St. Clair)

1. Mr. Freeman moved to grant a final 60-day extension to Intervenor, Southwestern Illinois College #522. Mr. Glorioso seconded the Motion and it carried 5-0.

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

3. Mr. Freeman moved to grant a final 60 day extension to Intervenor, O'Fallon C.C.S.D. #90. Mr. Glorioso seconded the Motion and it carried 5-0.

u. AT&T Services, Inc.: #14-20091-C-2 (Cook – Worth)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, C.H.S.D. #218. Mr. Glorioso seconded the Motion and it carried 5-0.

- v. Mervyn Dukatt: #13-28154-C-3 (Cook – Leyden)
Zach Kitowski: #13-29544-I-2 (Cook – Leyden)

Mr. Freeman moved to grant Intervenor, Mannheim S.D. #83, a final 60 day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- w. Roosevelt Central, LLC: #12-29126-C-2 (Cook – Orland)
Roosevelt Central, LLC: #13-29196-C-2 (Cook – Orland)

Mr. Bilotta moved to grant a final 60-day extension to Intervenors, C.H.S.D. #230 and Kirby S.D. #140, in each of the appeals listed above. Mr. White seconded the Motion and it carried 5-0.

- x. O'Reilly #D12499: #13-29089-C-2 (Cook – Orland)

Mr. Bilotta moved to grant Intervenors, Orland Fire Protection Dist., Orland Park Public Library, S.D. #135, S.D. #230, and Village of Orland Park, a final 60-day extension. Mr. White seconded the Motion and it carried 5-0.

- y. Nathan Bovee: #12-34396-R-1 (Cook – Jefferson)

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

- z. David L. Sonderen: #14-03613-R-1 (Jersey)

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

- aa. George Molayal: #12-05355-R-1 (DuPage)

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

- bb. Doetsch Wadsworth L.P.: #11-05280-C-2 (Lake)

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

cc. Edward Gal: #12-05360-R-1 (Will)

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

dd. L.A. Fitness: #11-33257-C-3 (Cook – Rich)

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

ee. Jose Lopez: #13-28621-C-2 (Cook – Hyde Park)
Kmart #4729: #13-28649-C-3 (Cook – West Chicago)

Mr. Bilotta moved to deny the request to rescind default in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

ff. Evergreen Alliance Golf Limited LP: #11-32504-C-2 (Cook – Proviso)

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

gg. Susann Duboff: #12-21392-R-1 (Cook – Elk Grove)

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

hh. Jose Rodriguez: #10-36165-R-1 (Cook – Wheeling)

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

ii. Gus Papadakis: #14-33625-C-1 (Cook – Leyden)

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

6. Attachments

Decisions A-G and Z

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

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

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

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

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

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

As to Attachment G, Mr. White moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 4-0 with Mr. Steffen recusing.

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

Workload Report

Mr. Apostol presented and reviewed the Workload Report. 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 stated the final resolution of the FY16 budget and recruitment of additional staff, is essential for management to continue to reduce the large number of cases currently pending before PTAB.

7. Other Business

Mr. Glorioso reported the Illinois State Bar Association's State and Local Taxing Council (SALT) group requested a tour of the Springfield Office to better understand PTAB's operations and to provide assistance in seeking additional funding from the Legislature. Mr. Apostol stated he is in contact with SALT's representatives and will review

prospective dates for the visit. He also expressed appreciation for SALT's assistance in restoring PTAB's significant budget reductions from previous years. He reminded the Board that PTAB's staffing levels have been reduced from 54 to 32 full-time staff with a 280% increase in new appeal filings.

Mr. Apostol remarked he was pleased that Robert Steffen was appointed to the PTAB. He added he had many favorable experiences when both he and Bob served on the Illinois Court of Claims and looks forward to continued progress at PTAB.

The Board wished everyone a memorable Veteran's Day and a Happy Thanksgiving.

8. Adjournment

Mr. White moved to adjourn the meeting at 11:00 a.m. Mr. Freeman seconded the Motion and it carried 5-0.

Respectfully submitted,

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

LGA/dl