Minutes of the
Property Tax Appeal Board
May 14, 2019 – 10:00 a.m.
Springfield & Des Plaines, Illinois

1. Roll Call: Jim Bilotta, Kevin Freeman, Dana Kinion, and Robert Steffen.

Staff: Mauro Glorioso, Executive Director and General Counsel; Steve Waggoner; Chief Administrative Law Judge; David Suarez; Chief Information Officer; James J. Moffat, Chief Fiscal Officer & Human Resources; Michael Bullock; ALJ, Public Service Administrator; Dianne Lerman, Recording Secretary.

Mr. Freeman, as acting Chairman, convened the meeting at 10:00 a.m.

2. Approval of Minutes from Previous Meeting

Mr. Steffen moved to approve the Board Minutes of April 16, 2019 as presented. Mr. Bilotta seconded the Motion and it carried 4-0.

3. Adoption or Amendments to the Agenda

Mr. Bilotta Motioned to accept the Agenda as presented. Mr. Steffen seconded the Motion and it carried 4-0.
### 4. Executive Director’s Report

Mr. Glorioso turned the meeting over to David Suarez to present an update on current IT activities and projects.

Mr. Suarez reported on the hire of Lisa Holladay in our Springfield office scanning department. He further reported the purchase of 3 new computers at the Springfield office for new staff members. He reported he and David Eagan visited the Des Plaines Office, installed a color printer, and serviced other equipment. They installed a maintenance kit to an existing “back-up” printer, checked on all equipment, took phone inventory on the new VOIP phones, and provided support services (problems and questions) to staff at the Des Plaines office. This proved to be good timing as the back-up printer was heavily utilized the following week.

Mr. Suarez reported he and David Eagan have been generating a lot of reports for the auditors, statistical reports for management and the Civic Federation, closed decisions at the request of the Treasurer’s Department, and reports for the data received from the County.

Mr. Suarez reported on the number of new appeals scanned and to be scanned. He also reported on scanned evidence/data received from the Cook County Board of Review and the need to run reports prior to importing the data into our system. The Board requested a report from Mr. Suarez.

Mr. Glorioso and the Board thanked Mr. Suarez for his report.

Mr. Glorioso turned the meeting over to James J. Moffat for an update on fiscal and HR matters.

Mr. Moffat reported the two-year audits are in progress and he has been working with the auditors for several days. The auditor is scheduled to visit the Des Plaines Office on May 23, 2019.

Mr. Moffat reported on his attendance at the ongoing State contract negotiation sessions.

Mr. Moffat reported on the fiscal year 2019 and fiscal year 2020 spending controls initiated by the Governor’s Office of Management and Budget. He stated each agency is to reserve 4% of unspent funds from FY 2019. Mr. Moffat stated he believes this is achievable due to unspent budgeted funds in Personal Services, Group Insurance and the retirement budget line for unfilled positions.
Mr. Moffat discussed the State’s new accounting program which is very different from the previous system.  
Mr. Glorioso and the Board thanked Mr. Moffat for his report.

Mr. Glorioso reported on Operations. He reported the State Auditors have been in the Springfield office for several days and will be at the Des Plaines office later in the month in order to prepare their report on any PTAB findings. Traditionally, we have been cited with lack of “timeliness” in the time it takes to do a decision from intake to closed cases.

Mr. Glorioso reported that Steve Waggoner and Mike Bullock interviewed two applicants for the newly created position of Appraisal Specialist 1, an entry-level position for non-attorney hearing officers. He stated we plan on having those positions filled shortly which would assist us in our number of cases closed. Mr. Glorioso further reported on PTAB’s 75-day workers, Brenda Cawley and Barry Wood have started while Rich Kinner’s term ended May 3rd. Gerald Mahr may be added as additional 75-day worker at the Springfield Office, and Greg Costa is working at the Des Plaines Office through June.

Mr. Glorioso reported, Wednesday April 24 was Professional Assistant’s Day. In recognition of the hard work of our staff, Steve Waggoner, JJ Moffat, Mike Bullock, and Dave Suarez provided lunch of pizza and soda for the staff in Springfield, while Mr. Glorioso provided pizza and soda for the staff at Des Plaines. It was greatly appreciated by staff.

Mr. Glorioso reported a total 1,786 decisions were closed this month and our new total is of 25,292 cases for the first 10 months of the fiscal year. He stated continuing at this pace would translate into 30,350 cases for the entire fiscal year.

Mr. Glorioso reported he has been in contact with two of the three Cook County Board of Review Commissioners concerning how we can work together better to deal with our ever increasing work load.

Mr. Glorioso reported he attended meetings of the Illinois State Bar Association State and Local Tax and Real Estate committees. Both committees were happy that PTAB was represented at their meeting and asked for input on the status of the agency.

Mr. Glorioso reported Session ends this month on May 31. May has always been a very busy legislative month, but even more this year with the new administration’s efforts to get
major legislation passed (income tax bill, capital bill, gaming, etc.) He stated, we look forward to seeing what our budgeted amount for fiscal year 2020 will come in at.

Mr. Glorioso reported all State agency Executive Directors received a letter from Deputy Governor Dan Hynes requesting a fiscal year 2019 and Fiscal Year 2020 spending controls and review plan to control spending for the upcoming fiscal year. PTAB responded and the report was timely submitted. Mr. Glorioso distributed a copy of the letter along with PTAB’s response/plan.

Mr. Glorioso distributed a 36-page Report from the Civic Federation (CF) regarding the PTAB backlog and their recommendations. Mr. Glorioso further reported he, along with Steve Waggoner, Dave Suarez, and Mike Bullock held a conference call with Laurence Msall, President of the Civic Federation (CF), Sarah Wetmore of the CF, and various members of the CF including tax practitioners Tim Moran and Whitney Carlisle who practice in front of the PTAB. Before the call a four page response was submitted to the CF clarifying the parts of their report that we believed were erroneous. A copy of that letter was also distributed to the Board.

Mr. Glorioso further reported one of the items addressed with the CF was the ongoing issue of “timeliness” that the auditors cite each time-see item #1. Mr. Glorioso distributed information regarding a recent case out of the Northern District of Illinois AF Moore & Associates v. Pappas, 2019 US Dist. Lexis 72760 that stands for the proposition that 2-3 years is within the “speedy” requirement or timeliness of closing files. Interesting the lead attorney for the plaintiff is a member of the CF who also practice in front of the PTAB.

Mr. Glorioso reported we will assign board members Illinois.gov e-mail accounts and any business pertinent to the PTAB will be sent to each member’s Illinois.gov account.

Mr. Glorioso reported the Annual Ethics Training period for PTAB will begin June 3 through July 3, 2019. All State officials and employees are assigned specific training periods according to their Agency.

Mr. Freeman moved to accept the Executive Director’s Report. Mr. Steffen seconded the Motion and it carried 4-0.
5. Discussion of Motions

a. Jack Carroll Woodfield Corporate Center SPE, LLC: #17-44089-C-3 (Cook - Schaumburg)

Mr. Steffen moved to grant the appellant a final 60-day extension. Mrs. Kinion seconded the Motion and it carried 4-0.

b. Cedar Pointe Rehab & Nursing Center: #15-40466-C-3 (Cook - Cicero)

Mr. Steffen moved to grant the appellant a final 90-day extension. Mr. Bilotta seconded the Motion and it carried 4-0.

c. Mohammad AbuGhoush: #17-41846-C-3 (Cook - Thornton)

Mr. Steffen moved to grant a final 45-day extension. Mr. Freeman seconded the Motion and it carried 4-0.

d. Chris Rickerman: #17-44350-C-1 (Cook - Bloom)
   David & Tammy Price: #17-44355-C-1 (Cook - Bloom)
   Toyia Stephens: #17-44356-C-1 (Cook - Bloom)

Mr. Steffen moved to grant a final 90-day extension in each appeal. Mr. Freeman seconded the Motion and it carried 4-0.

e. East Lake/Decatur Rental III LP: #17-04918-C-3 (Macon)
   East Lake/Decatur Rental III LP: #17-04919-C-3 (Macon)
   East Lake/Decatur Rental III LP: #17-04920-C-3 (Macon)

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

f. Kohls Illinois, Inc.: #17-06285-C-3 (Jefferson)

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

g. GTI Rock Island Partners LLC: #17-04923-C-3 (Rock Island)

Mr. Steffen moved to grant a final 90-day extension to the Rock Island County Board of Review. Mr. Freeman seconded the Motion and it carried 4-0.
h. Thornton Oil Corp.: #17-04542-C-1 (Mason)

Mr. Bilotta moved to grant a final 60-day extension to the Mason County Board of Review. Mr. Steffen seconded the Motion and it carried 4-0.

i. Terry Hansen: #17-05866-R-1 (Jersey)

Mr. Bilotta moved to grant a final 60-day extension to the Jersey County Board of Review. Mr. Steffen seconded the Motion and it carried 4-0.

j. Robert P. Fredericks: #17-03214-R-1 (Peoria)
David Gowitzer: #17-03255-R-1 (Peoria)

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

k. Affina Corporation (HGS): #17-03229-C-3 (Peoria)
Richard Hamm: #17-03239-C-2 (Peoria)

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

l. Riddhi Inc.: #17-04670-C-2 (St. Clair)
Valley Ridge Limited Partnership: #17-04791-C-1 (St. Clair)
Joann Kosarek: #17-04792-R-1 (St. Clair)
Deborah Webster: #17-06366-R-1 (St. Clair)

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

m. Evergreen Place Decatur (Heritage): #17-04544-C-3 (Macon)

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

n. Shop 'n Save: #17-04394-C-3 (St. Clair)
Shop n Save: #17-04399-C-3 (St. Clair)

Mrs. Kinion moved to grant a final 60-day extension to Intervenor Southwestern IL College. Mr. Steffen seconded the Motion and it carried 4-0
Mrs. Kinion moved to grant a final 60-day extension to Intervenor Chicago Board of Education. Mr. Steffen seconded the Motion and it carried 4-0.

Mrs. Kinion moved to grant a final 60-day extension to Intervenors Twp. H.S.D. #214, C.C.S.D. #59, and North Palos E.S.D. #117. Mr. Steffen seconded the Motion and it carried 4-0.

Mrs. Kinion moved to grant a final 60-day extension to Intervenors Oak River Park Forest H.S.D. #200, North Palos E.S.D. #117, Arbor Park S.D. #146 and Maine Twp. H.S.D. #207. Mr. Freeman seconded the Motion and it carried 4-0.

Mr. Bilotta moved to grant a final 30-day extension to Intervenors North Palos E.S.D. #117. Mr. Freeman seconded the Motion and it carried 4-0.

Mr. Bilotta moved to grant a final 60-day extension to Intervenors North Palos E.S.D. #117, Palatine C.C.S.D. #15, Twp. H.S.D. #214, Lyons Twp. H.S.D. #204,
Lyons E.S.D. #103, Ridgeland S.D. #122, and Leyden C.H.S.D. #212. Mr. Steffen seconded the Motion and it carried 4-0.

t. Harlem Real Estate, LLC: #17-21005-C-3 (Cook - Oak Park)
Arlington Heights, LLC: #17-26467-C-3 (Cook - Elk Grove)
Moraine Court: #17-27313-C-2 (Cook - Lyons)
Countryside Bank: #17-27777-C-2 (Cook - Lyons)
Aperion Care Oak Lawn: #17-30303-C-3 (Cook - Worth)
Ravi Patel: #17-30872-C-3 (Cook - Lyons)
Sears #1840-Chicago Ridge: #17-31379-C-3 (Cook - Worth)
Samir A Patel: #17-31853-C-2 (Cook - Worth)
Val Trif: #17-32479-C-2 (Cook - Leyden)

Mrs. Kinion moved to grant a final 60-day extension to Intervenors Oak Park River Forest H.S.D. #200, C.C.S.D. #59, Twp. H.S.D. #214, Argo C.H.S.D. #217, Lyons Twp. H.S.D. #204, Ridgeland S.D. #122, and Leyden C.H.S.D. #212. Mr. Steffen seconded the Motion and it carried 4-0.

u. Univar: #17-28003-I-2 (Cook - Lyons)

Mr. Bilotta moved to grant a final 90-day extension to Intervenor Argo C.H.S.D. #217. Mr. Steffen seconded the Motion and it carried 4-0.

v. Rust-Oleum Corporation: #17-00820-C-3 (Lake)

Mr. Bilotta moved to grant a final 90-day extension to Intervenor Hawthorn S.D. #73. Mr. Steffen seconded the Motion and it carried 4-0.

w. River Oaks Healthcare & Rehab Center: #16-31782-C-3 (Cook - Thornton)

Mrs. Kinion moved to grant a final 60-day extension to Intervenor Calumet City S.D. #155. Mr. Steffen seconded the Motion and it carried 4-0.

x. Johnnie Tom: #15-40248-C-2 (Cook - Stickney)
Best Buy #311A: #17-27587-C-3 (Cook - Stickney)

Mr. Steffen moved to grant a final 45-day extension to Intervenor Burbank S.D. #111. Mr. Freeman seconded the Motion and it carried 4-0.
y. Target Corporation: #17-29177-C-3 (Cook - Stickney)
Sears Roebuck & Company (Kmart): #17-30989-C-2 (Cook - Worth)

Mrs. Kinion moved to grant a final 90-day extension to Intervenors Burbank S.D. #111 and Oak Lawn-Hometown S.D. #123. Mr. Freeman seconded the Motion and it carried 4-0.

z. Commonwealth Edison: #17-28182-I-2 (Cook - Stickney)
Griffith Foods Inc: #17-28635-I-3 (Cook - Worth)

Mrs. Kinion moved to grant a final 60-day extension to Intervenors Burbank S.D. #111 and Palos Heights S.D. #128. Mr. Freeman seconded the Motion and it carried 4-0.

aa. Klairmont Imperial Realty Company: #16-33987-C-2 (Cook - Proviso)

Mrs. Kinion moved to grant a final 60-day extension to Intervenor Proviso Twp. H.S.D. #209. Mr. Freeman seconded the Motion and it carried 4-0.

bb. Commonwealth Edison: #17-28182-I-2 (Cook - Stickney)

Mrs. Kinion moved to grant Intervenor Reavis H.S.D. #220 a final 60-day extension. Mr. Freeman seconded the Motion and it carried 4-0.

c. Johnnie Tom: #15-40248-C-2 (Cook - Stickney)
Univar: #17-28003-I-2 (Cook - Lyons)
Target Corporation: #17-29177-C-3 (Cook - Stickney)

Mr. Steffen moved to grant a final 90-day extension to Intervenors Reavis H.S.D. #220 Burbank School Dist. #111, Summit S.D. #104 and Argo C.H.S.D. #217. Mrs. Kinion seconded the Motion and it carried 4-0.

dd. 220 Fencl Hillside LLC: #16-36974-I-1 (Cook - Proviso)

Mr. Bilotta moved to grant a final 60-day extension to Intervenors Hillside S.D. #93 and Twp. H.S.D. #209. Mr. Steffen seconded the Motion and it carried 4-0.

e. Community Consolidated School District: #16-05840-C-3 (DuPage)

Mr. Bilotta moved to grant a final 60-day extension to Intervenor/Owner NMC Stratford, LLC. Mr. Steffen seconded the Motion and it carried 4-0.
ff. River Oaks Healthcare & Rehab Center: #16-31782-C-3 (Cook - Thornton)

Mr. Bilotta moved to grant a final 90-day extension to Intervenor Thornton Fractional Twp. H.S.D. #215. Mr. Freeman seconded the Motion and it carried 4-0.

gg. Sears Holdings Management Corp.: #17-20023-C-3 (Cook - Barrington)

Mrs. Kinion moved to issue an Order Lifting the Stay of Proceedings and grant the Intervenor Village of Hoffman Estates a final 90-day extension. Mr. Bilotta seconded the Motion and it carried 4-0.

hh. NAI Hiffman: #16-23008-C-3 (Cook - Barrington)

Mrs. Kinion moved to Rule on Motion for Extension of Time concurrently with Motion to Dismiss Based on Lack of Standing. Mr. Steffen seconded the Motion and it carried 4-0.

ii. Carson Pirie Scott & Company: #17-24847-C-3 (Cook - Riverside)
J.C. Penny Company, Inc.: #17-25060-C-2 (Cook - Riverside)

Mrs. Kinion moved to grant a final 60-day extension to Intervenors North Riverside Public Library, Riverside S.D. #96, and Riverside-Brookfield H.S.D. #208. Mr. Freeman seconded the Motion and it carried 4-0.

jj. Kmart #9348: #17-20062-C-2 (Cook - Norwood Park)
Michael G. Hara: #17-25845-R-3 (Cook - New Trier)

Mr. Steffen moved to grant a final 90-day extension to Intervenors Ridgewood C.H.S.D. #234, Union Ridge S.D. #86, Norridge Park District, Norwood Park Fire Protection District, Eisenhower Public Library District and New Trier H.S.D. #203. Mrs. Kinion seconded the Motion and it carried 4-0.

kk. Target Corporation: #17-20836-C-3 (Cook - Norwood Park)
Cameel Halim: #17-22309-R-3 (Cook - New Trier)
HCT123, LLC: #17-22315-C-2 (Cook - New Trier)
LDP Management: #17-23372-C-2 (Cook - New Trier)
Stephen W. Baird: #17-24104-R-2 (Cook - New Trier)
Joan Y. Chapman Estate Trust: #17-24269-R-2 (Cook - New Trier)

Mr. Steffen moved to grant a final 90-day extension to Intervenors Eisenhower Public Library District, Norridge Park District, Norridge S.D. #80, Norwood Park Fire Protection District, Ridgewood C.H.S.D. #234, New Trier H.S.D. #203,
Village of Wilmette, Wilmette Park District, Wilmette S.D. #39, Glencoe S.D. #35 and Avoca S.D. #37. Mrs. Kinion seconded the Motion and it carried 4-0.

Jocelyn Stoller: #16-22137-C-2 (Cook - New Trier)
Carson Pirie Scott & Company: #17-26040-C-3 (Cook - New Trier)
Sherwin Jarol: #17-30127-R-2 (Cook - New Trier)

Mr. Steffen moved to grant a final 60-day extension to Intervenors Glencoe S.D. #35, New Trier H.S.D. #203, Avoca S.D. #37, Village of Wilmette, and Wilmette Park District. Mr. Freeman seconded the Motion and it carried 4-0.

Matthew Halbower: #16-21762-R-3 (Cook – New Trier)
Theodore B. Martin Jr.: #16-22162-R-2 (Cook - New Trier)
Randy Abrahams: #16-22408-R-2 (Cook - New Trier)
Kmart #9348: #16-28069-C-3 (Cook - Norwood Park)
Matthew Halbower: #17-26075-R-3 (Cook - New Trier)
Mikhail Malyshev: #17-26439-R-3 (Cook - New Trier)
Olivia Joffrey: #17-26447-R-2 (Cook - New Trier)
Jacob Kiferbaum: #17-29863-R-2 (Cook - New Trier)

Mr. Freeman moved to grant a final 90-day extension to Intervenors Glencoe S.D. #35, New Trier H.S.D. #203, Avoca S.D. #37, Village of Wilmette, Wilmette Park District, Wilmette S.D. #39, Eisenhower Public Library District, Norridge Park District, Norwood Park Fire Protection District, Ridgewood C.H.S.D. #234 and Union Ridge S.D. #86. Mr. Steffen seconded the Motion and it carried 4-0.

Target Corporation: #17-25271-C-3 (Cook - Lemont)

Mr. Steffen moved to grant a final 60-day extension to Intervenor Lemont Twp H.S.D. #210. Mrs. Kinion seconded the Motion and it carried 4-0.

Tate and Lyle Americas LLC: #17-20284-C-3 (Cook - Barrington)
Target Corporation: #17-21282-C-3 (Cook - Barrington)

Mr. Steffen moved to grant a final 60-day extension to Intervenor C.U.S.D. #300. Mrs. Kinion seconded the Motion and it carried 4-0.

US Bank #4414: #17-27332-C-2 (Cook - Lemont)

Mr. Steffen moved to grant a final 60-day extension to Intervenor Lemont Twp. H.S.D. #210. Mrs. Kinion seconded the Motion and it carried 4-0.
Mr. Steffen moved to grant a final 60-day extension to Intervenors Palatine C.C.S.D. #15 and Palatine Twp. H.S.D #211. Mrs. Kinion seconded the Motion and it carried 4-0.

Dior Leasing and Development, LLC: #17-20025-C-2 (Cook - Palatine)
Amerigas Propane LP: #17-20056-I-2 (Cook - Palatine)
Aperion Care Plum Grove: #17-20100-C-2 (Cook - Palatine)
5600 Apollo, LLC: #17-24953-I-1 (Cook - Elk Grove)

Mr. Steffen moved to grant a final 60-day extension to Intervenors Palatine C.C.S.D. #15 and Palatine Twp. H.S.D #211. Mrs. Kinion seconded the Motion and it carried 4-0.

501 Vemont Associates, LLC: #16-27386-R-1 (Cook - Palatine)

Mr. Steffen moved to grant a final 60-day extension to Intervenors Palatine C.C.S.D. #15 and Palatine Twp. H.S.D #211. Mrs. Kinion seconded the Motion and it carried 4-0.

Lincoln Park 2550 Single Family: #16-26517-R-3 (Cook - Lakeview)

Mr. Steffen moved to grant a final 60-day extension to Intervenor CBOE. Mrs. Kinion seconded the Motion and it carried 4-0.

Brien O’Brien: #15-36099-R-3 (Cook - North Chicago)
Honda City: #16-29902-C-2 (Cook - Lake)

Mr. Steffen moved to grant a final 60-day extension to Intervenor CBOE. Mrs. Kinion seconded the Motion and it carried 4-0.

Byrn T. Witt: #17-20629-C-2 (Cook - Palatine)
560 South Vermont LLC: #17-20898-I-2 (Cook - Palatine)
Chet Balder Atrium II, LLC: #17-22660-C-2 (Cook - Palatine)

Mr. Steffen moved to grant a final 60-day extension to Intervenors Palatine C.C.S.D. #15 and Palatine Twp. H.S.D #21. Mrs. Kinion seconded the Motion and it carried 4-0.
6. Attachments

As to Attachment A, Mr. Steffen moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 4-0.

As to Attachment B, Mrs. Kinion moved to approve the attachment as amended. Mr. Steffen seconded the Motion and it carried 4-0.

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

As to Attachment D, Mr. Steffen moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 3-0 with Mr. Bilotta recusing.

As to Attachment E, Mrs. Kinion moved to approve the attachment. Mr. Freeman seconded the Motion and it carried 3-0 with Mr. Steffen recusing.
As to Attachment F, Mr. Steffen moved to approve the attachment. Mr. Freeman seconded the Motion and it carried 3-0 with Mrs. Kinion recusing.

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

**Workload Report**

Mr. Glorioso presented and reviewed the Workload Report FY19 data through April 30, 2019. He stated 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. Mr. Glorioso reported staff produced 1,786 closed appeals for the month of April.

7. **Other Business**

Mr. Glorioso reminded the Board the next meeting is scheduled for 10:00 a.m., Tuesday, June 11, 2019 at PTAB’s offices in Springfield and Des Plaines.

8. **Adjournment**

Mr. Steffen moved to adjourn the meeting at 11:30 a.m. Mrs. Kinion seconded the Motion and it carried 4-0.

Respectfully submitted,

Mauro Glorioso  
Executive Director & General Counsel

MG/dl