



State of Illinois
PROPERTY TAX APPEAL BOARD

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MAURO GLORIOSO
Executive Director & General Counsel

**Minutes of the
Property Tax Appeal Board
January 14, 2020 – 10:00 a.m.
Springfield & Des Plaines, Illinois**

- 1. Roll Call:** Kevin L. Freeman; Jim Bilotta; Dana D. Kinion; and Robert J. Steffen;

Staff: Mauro Glorioso, Executive Director and General Counsel;
Steve Waggoner, Chief Administrative Law Judge;
David Suarez, Chief Information Officer;
Michael Bullock, Public Service Administrator;
Dianne Lerman, Recording Secretary.

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

- 2. Approval of Minutes from Previous Meeting**

Mrs. Kinion moved to approve the Board Minutes of December 17, 2019 as presented.
Mr. Bilotta seconded the Motion and it carried 4-0.

- 3. Adoption or Amendments to the Agenda**

Mr. Freeman moved to adopt the Agenda as presented. Mrs. Kinion seconded the Motion and it carried 4-0.

- 4. Executive Director's Report**

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

BOARD MEMBERS

Kevin L. Freeman
Chicago

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Mr. Suarez reported Eric Gaddis was hired for the IT position and started on January 6, 2020. Prior to the start of the meeting David Suarez introduced Eric Gaddis to the Board. The Board welcomed Eric Gaddis to PTAB.

Mr. Suarez reported property tax appeals for tax year 2019 are coming in. PTAB has received approximately 1,700 appeals as of this date including appeals from down-state and Cook counties.

Mr. Suarez reported they worked on preparing the data for the Property Tax Appeal Board 2019 Annual Report.

Mr. Suarez reported the 5 new computers are up and running. DoIT is finalizing some of their applications.

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

Mr. Glorioso reported James J. Moffat is currently on vacation. Mr. Glorioso provided an update on Budget, Fiscal and HR issues.

Mr. Glorioso reported on staffing and welcomed Greg Costa to the Des Plaines Office on January 6th as a 75-day worker. He has been here before and is an asset to the agency. Mr. Glorioso further reported a new IT person has been added to the Springfield IT staff. He will work as an assistant to the two Dave's. Hopefully, this new hire will be able to pick up some of the added work that the two Dave's are now doing. This is done to move us closer quicker to on-line filing. Carmen Guzman, an Appraisal Specialist II in the Des Plaines office is leaving us, effective January 16, 2020. Carmen has found another position with a different agency. We will be posting her position to fill her spot. Beth Leet is performing her new job duties quite admirably and we hope to keep her in the spot as JJ Moffat's assistant. Again, as for a new front desk person in Des Plaines we are looking for a replacement. We have posted for two new positions in Springfield, an Appraisal Specialist I and an Appraisal Specialist Trainee, interviews are pending for those positions.

Mr. Glorioso reported the Governor's Office of Management and Budget (GOMB) has made a request to the PTAB to provide the Governor's Office with a detailed report on filling fees. This request was made after JJ Moffat, Steve Waggoner and I meet with GOMB and offered our proposed budget submission. They desire our proposal to be graduated based upon type of property and reflective of the filing fees charged by the circuit court system. A copy of email correspondence regarding potential filing fees for property tax appeals was distributed to each of the Board Members.

Mr. Glorioso reported we are currently in the process of handling two separate matters regarding human resources. The first is a telecommuting issue previously mentioned wherein two ALJ's have asked for at least two days a week to work from home. This request has been denied at the first two levels and is now on the third level. If denied again, the ALJ's are expected to ask for arbitration. The arbitrator is the final decision maker on whether such a request should be granted. Going hand in hand with the first proposal is the request to the union to re-open what is commonly termed our "Supplemental Agreement" to the union contract dated October 14, 2010. The pertinent parts of this agreement are the two sections that allow for "flex-time" and "telecommuting" or working from home. We will revisit these issues in an effort to limit their use. A copy of the "Supplemental Agreement Between Property Tax Appeal Board and American Federation of State County and Municipal Employees (AFSCME)" was distributed to each of the Board Members.

Mr. Glorioso reported the Property Tax Appeal Board 2019 Annual Report has been prepared and is ready for printing. This report is provided to both the Governor's Office and the Legislature. Pursuant to Section 16-190 of the Property Tax Code requires an annual report that contains the following information for each Illinois County: total number of cases for commercial and industrial property requesting a reduction of over \$100,000 in assessed value for the last five years; total number of cases for commercial and industrial properties decided by the PTAB for the last five years; and the total change in assessed value based upon PTAB decisions for the last five years for commercial/industrial properties. A copy of the "2019 Property Tax Appeal Board Annual Report" was distributed to each of the Board Members.

Mr. Glorioso reported the Regulatory Agenda has been prepared and filed with the Department of Index. A copy of the "2019 Illinois Register, Rules on Government Agencies" was distributed to each of the Board Members.

Mr. Glorioso reported all employee evaluations have been completed and are up to date.

Mr. Glorioso reported today's meeting covers the first half of the fiscal year. We have closed a total of 1,834 decisions in the last month. Our backlog of pending cases is currently at 69,442 a slight drop from the over 70,000 we recently had pending.

Next month's meeting shall take place Tuesday, February 11, 2020 in the PTAB offices in Springfield and Des Plaines.

The Board thanked Mr. Glorioso for his report. Mr. Freeman moved to approve the Executive Director's Report. Mr. Steffen seconded the Motion and it carried 4-0.

5. Discussion of Motions

- a. SPUS8 Danada, LP: #18-04837-C-3 (DuPage)

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

- b. Won Hee Kang: #18-32579-C-1 (Cook - Hyde Park)

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

- c. Nicholas Carpio: #18-32650-C-1 (Cook - Proviso)
Illinois American Water Company: #18-32873-I-1 (Cook - Orland)
John Nikodin: #18-32875-R-1 (Cook - Jefferson)
Lazaro Nodarse: #18-32878-C-1 (Cook - Jefferson)
Lazaro Nodarse: #18-32879-C-1 (Cook - Jefferson)
Kazimierz Oleksy: #18-32881-R-1 (Cook - Jefferson)
Nick Penesis: #18-32883-R-1 (Cook - Jefferson)

Mr. Steffen moved to grant the appellant a final 30-day extension in each appeal. Mr. Freeman seconded the Motion and it carried 4-0.

- d. JSO Properties Group LLC: #18-33225-C-1 (Cook - Hyde Park)
68 Crandon LLC: #18-33229-C-1 (Cook - Hyde Park)
70 Constance LLC: #18-33273-I-1 (Cook - Hyde Park)
Crandon Apartments LLC: #18-33275-C-1 (Cook - Hyde Park)

Mrs. Kinion moved to deny the appellant's request for a further extension of time in each appeal. Mr. Bilotta seconded the Motion and it carried 3-0 with Mr. Freeman recusing.

- e. Taylor Commercial Food Service: #18-04519-C-3 (Winnebago)

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

- f. Terry Hansen: #18-05215-R-1 (Jersey)

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

- g. Woodman's Food Market, Inc.: #18-01053-C-2 (Kane)
Woodman's Food Market, Inc.: #18-01054-C-3 (Kane)
Hotel, LLC North Aurora: #18-01066-C-3 (Kane)

Mr. Freeman moved to grant the Kane County Board of Review a final 60-day extension in each appeal. Mr. Steffen seconded the Motion and it carried 4-0.

- h. Hollow Creek IV, LLC: #18-03349-C-1 (Peoria)
Old Orchard Land Trust: #18-03350-C-1 (Peoria)
PDG Partners, LLC: #18-03353-C-2 (Peoria)
Hollow Creek Apartments: #18-03355-C-2 (Peoria)
Sally Herman ET AL: #18-03357-C-1 (Peoria)
Allan K Herman: #18-03358-C-2 (Peoria)
SBMG INC: #18-03360-C-2 (Peoria)

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

- i. Macy's: #18-03463-C-3 (St. Clair)

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

- j. Gustavo Gonzales: #17-06579-R-1 (Kankakee)
Dale J. & Aaron J. Harris: #17-06581-R-1 (Kankakee)

Mr. Freeman moved to grant the Kankakee County Board of Review a final 60-day extension in each appeal. Mr. Steffen seconded the Motion and it carried 4-0.

- k. Savoy Station, LLC: #18-00764-C-3 (Champaign)
MIMG LXXVII Golfview Village: #18-00874-C-3 (Champaign)

Mr. Freeman moved to grant the Champaign County Board of Review a final 60-day extension in each appeal. Mr. Steffen seconded the Motion and it carried 4-0.

- l. Sarti Sandman Sacramento, LP: #18-03300-C-1 (Peoria)
Heritage Manor RE LLC: #18-03785-C-2 (Peoria)
Richard Hamm: #18-03993-C-1 (Peoria)

Richard Hamm: #18-03994-C-1 (Peoria)
Evergreen Place: #18-03996-C-3 (Peoria)

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

- m. Target Corporation: #17-36132-C-2 (Cook - Orland)

Mr. Freeman moved to grant a final 60-day extension to Intervenors C.H.S.D. #230, Orland Fire Protection Dist., Orland Park Public Library, Orland Park S.D. #135 and Village of Orland Park. Mr. Steffen seconded the Motion and it carried 4-0.

- n. AGI North America, LLC: #12-36045-I-2 (Cook - Leyden)
Gallagher & Henry: #18-22711-R-2 (Cook - Palos)
John Gallagher Gallagher & Henry: #18-22717-R-3 (Cook - Palos)

Mr. Freeman moved to grant a final 60-day extension in each appeal to Intervenors Mannheim S.D. #83, Palos S.D. #118 and C.H.S.D. #230.

- o. Menard Inc.: #18-03456-C-3 (Will)

Mr. Freeman moved to grant a final 60-day extension to Intervenors Homer C.C.S.D. #33C and Lockport Twp. H.S.D. #205. Mr. Steffen seconded the Motion and it carried 4-0.

- p. Minnesota Mining Mfg Co.: #17-04948-C-3 (Rock Island)

Mr. Freeman moved to grant a final 60-day extension to Intervenor Erie S.D. #1. Mr. Steffen seconded the Motion and it carried 4-0.

- q. LSREF4 Rebound LLC: #18-01387-C-3 (Lake)

Mr. Freeman moved to grant a final 60-day extension to Intervenors Deerfield Park Dist. and Bd. of Ed. Twp. H.S.D. #113. Mr. Steffen seconded the Motion and it carried 4-0.

- r. Chicago Title Land Trust Company: #18-01348-C-3 (Madison)
Century Development, LLC: #18-03970-C-3 (St. Clair)

Mr. Freeman moved to grant a final 60-day extension to Intervenors Southwestern IL College and O'Fallon Twp. H.S.D. #203. Mr. Steffen seconded the Motion and it carried 4-0.

- s. Troy Community Consolidated District: #18-04393-I-3 (Will)

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

- t. Riddhi Inc.: #17-04670-C-2 (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.

- u. Trust (Airport Plaza): #18-01352-C-3 (Madison)

Mr. Freeman moved to grant a final 60-day extension to Intervenor Bd. of Ed. of Bethalto C.U.S.D. #8. Mr. Bilotta seconded the Motion and it carried 4-0.

- v. Trust (Airport Plaza): #18-01352-C-3 (Madison)

Mr. Bilotta moved to grant a final 60-day extension to Intervenor Village of Bethalto. Mr. Bilotta seconded the Motion and it carried 4-0.

- w. Target Corporation #0833: #18-02708-C-3 (Lake)

Mr. Freeman moved to grant a final 60-day extension to Intervenor Libertyville C.H.S.D. #128. Mr. Bilotta seconded the Motion and it carried 4-0.

- x. Afton Chemical Corporation: #18-03157-I-3 (St. Clair)

Mr. Bilotta moved to grant a final 60-day extension to Intervenor Southwestern IL College. Mr. Steffen seconded the Motion and it carried 4-0.

- y. Starwood Asset Management: #18-04636-C-3 (DuPage)

Mr. Bilotta moved to grant a final 60-day extension to Intervenor Elmhurst C.U.S.D. #205. Mr. Steffen seconded the Motion and it carried 4-0.

- z. Kroger Limited Partnership I: #18-03208-C-3 (Peoria)
IEC Properties, LLC: #18-03218-C-3 (Peoria)

Mr. Bilotta moved to grant a final 90-day extension in each appeal to Intervenor Dunlap C.U.S.D. #323. Mrs. Kinion seconded the Motion and it carried 4-0.

- aa. Hansen Builders, Inc.: #18-01043-C-1 (Madison)

Mr. Bilotta moved to reinstate the appeal. Mr. Steffen seconded the Motion and it carried 4-0.

- bb. C-III Asset Management LLC: #18-04456-C-3 (St. Clair)

Mr. Bilotta moved to grant the Motion to Stay the proceedings until May 14, 2020. Mr. Freeman 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, Mr. Bilotta moved to approve the attachment as amended. Mr. Steffen seconded the Motion and it carried 4-0.

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

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

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

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

As to Attachment Z, Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 4-0, and 3-0 on Item 2015-30158-R-1 with Mr. Freeman recusing Cook/Hyde Park.

Workload Report

Mr. Glorioso presented and reviewed the Workload Report FY20 data through December 31, 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 1,834 closed appeals for the month

of December and 15,979 for the first half year of FY20, reflecting a total of over 30,000 closed files anticipated for fiscal year 2020.

7. Other Business

Mr. Freeman moved to go into Executive Session pursuant to the Open Meetings Act, Section 2, Subsections 1 & 4. Mr. Bilotta seconded and the Motion passed 4-0

Upon conclusion of Executive Session business Mr. Bilotta moved to come out of Executive Session. It was seconded by Mr. Freeman and the Motion passed 4-0

Mr. Freeman announced that following this meeting staff are invited to join the Board for a pizza luncheon in the board room.

8. Adjournment

Mr. Freeman moved to adjourn the meeting at 11:45 a.m. Mr. Bilotta seconded the Motion and it carried 4-0.

Respectfully Submitted,

Mauro Glorioso

Executive Director and General Counsel

MG/dl