



State of Illinois  
**PROPERTY TAX APPEAL BOARD**

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**Minutes of the  
Property Tax Appeal Board  
August 11, 2020 – 10:00 a.m.  
Springfield & Des Plaines, Illinois**

- 1. Roll Call:** Chairman Kevin L. Freeman, Jim Bilotta, Sarah Buckley, Dana D. Kinion, and Robert J. Steffen.
- Staff:** Mauro Glorioso, Executive Director and General Counsel, Steven Waggoner, Chief Administrative Law Judge, James J. Moffat, Chief Fiscal Officer & Human Resources Manager, David Suarez, Chief Information Officer, Michael Bullock, Public Service Administrator, Dianne Lerman, Recording Secretary.
- Guests:** 2 Call-in connections that failed to identify themselves

Chairman Freeman convened the meeting at 10:00 a.m. and welcomed the Board Members and the Management Team to the Property Tax Appeal Board Meeting. This meeting is being held via electronic means with Board Members present in each of the PTAB Offices.

**2. Approval of Minutes from Previous Meeting**

Mrs. Kinion moved to approve the Board Minutes of July 14, 2020 as presented. Mr. Steffen seconded the Motion and it carried 5-0.

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

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

**BOARD MEMBERS**

**Jim Bilotta**  
*Frankfort*

**Robert J. Steffen**  
*South Barrington*

**Dana D. Kinion**  
*Springfield*

**Sarah Buckley**  
*Chicago*

**4 Electronic Transfer of Documents and Documents that cannot be transferred Electronically. Mail and scanning updates. Updates regarding mass e-mail and Notices to Website. On-line filing and timeline update presentation-D Suarez**

Mr. Suarez provided an update on the online filing. He reported he completed the business and technical requirements for the online filing project and submitted them for review to PTAB Executive Director, Mr. Glorioso. Once approved they will be submitted to DoIT for the governance process and they will decide how they will proceed with our project. Chairman Freeman thanked Mr. Suarez for keeping us moving forward.

Chairman Freeman reported he has been working to find out what our options are as to finalizing the online filing process. He stated the Governor's office directed him to the Workers Compensation Board, they just went through a huge online filing project, taking them a little over a year, costing 8 figures, and accomplished through an MSA that the State of Illinois has with a vendor such as Microsoft Solutions. He further reported he is trying to get a sense from the Governor's Office as to what our options are with respect to looking at that vendor and others for potential cost saving opportunities. He stated there are other agencies that have engaged in this same process with a vendor that may have something off the shelf that may cost significantly less. There may be exceptions to the process of soliciting an RFP in that if a vendor has already done work for a governmental agency in the State of Illinois and there is a compelling case of a similar project. He stated these are all things he is hoping to sort through with the help of the Governor's Office.

Chairman Freeman thanked Mr. Suarez for the work he is doing and stated this is the hard labor we need to do in order to present a package to a vendor should we find the funds and identify a vendor to then quickly execute.

Mr. Suarez reported 4,000 new appeals were sent last week to Cook County, this week 3,500 letters are being sent out and we are currently scanning new appeals that came in the end of April. He further reported we have surpassed our record for downstate appeals at 8,500 (previous record was in 2016 at 7,700 appeals) and he noted we will probably surpass Cook County's record number as well. He further reported the backlog is currently at 85,716 appeals, we are adding approximately 2,000 new appeals every week.

Mr. Suarez continued to report all the PC's in our office are approximately three years old but seem to be a bad batch, the hard drives are failing, and we are trying ways to get a little more life out of them. Mr. Suarez reported people are working well at home and keeping things moving along.

. Mr. Suarez stated the new IT person, Eric Gaddis, has been very helpful with calling and supporting staff working remotely from home.

**5. CMS Reports and Returning to Work Planning and Implementation (Instructions and Guidelines). Proposed cost of on-line filing. FY 2021 Budget-JJ Moffat**

Mr. Moffat provided a brief overview of where we stand with the FY-20 budget. He reported we spent approximately \$5,500,000 out of our approximate \$6,000,000 budget. we still have some outstanding bills coming in for the fourth quarter, but most are smaller budget items. The main remaining line item was unused group insurance dollars. He stated we don't have any latitude over that, we budget a certain amount per employees and we usually expect to have some unspent remaining.

Mr. Moffat reported on the FY-21 budget. He reported we received approximately a 12.5% budget increase for FY-21. He stated he doesn't know if this is going to be affected, or if the current amount will need to be carved out to hold for reserve due to the State's budget hole; it's possible we may be asked to reserve up to 6.5% of our budget. He stated scenarios for next year could look similar to scenarios this year in which we were asked to prepare a maintenance budget reflecting a budget level we can sustain our current level of operation. They also requested a budget reflective of a 6.5% cut of that maintenance budget. He foresees something similar this year in which they will request different scenarios.

We have an increase of four (4) new headcount and we are looking at some of our staffing concerns and how to best allocate those resources this year. Looking forward to next year we are going to try to increase our headcount as well. He reported we have been using temporary services to work on clerical backlogs. We are bringing back some of our 75-day employees allowing them to work remotely at home as well. This will help to increase the number of decisions written. Mr. Moffat stated he has been in touch with our GOMB analyst regarding what impact the COVID crisis may have on this year's budget.

Mr. Moffat reported on CMS Reports. He stated he has been in frequent contact with CMS regarding Covid-19 emergency and other personnel matters effected by the emergency, such as how we conduct examinations and how employees get grades when the examination centers are still closed. There is a new comprehensive employment plan that's being enacted where all personnel officers in the state will receive training on the new process that will take place. Mr. Moffat reported he is finalizing some reports that are due on Friday.

## **6. Executive Director's Report**

Mr. Glorioso reported this meeting is held pursuant to the Governor's Executive Orders 2020-07, 2020-33, and 2020-39 which suspends the Open Meetings Act as well as EO 2020-44 issued June 26, 2020 upon entering Phase 4 which amended previous EO 2020-07 and requires at least one board member be physically present at each location of the meeting. Amendments to the Open Meetings Act were codified by the legislature pursuant to PA 101-0640 (SB 2135) passed on June 12, 2020, effective July 1, 2020 and 5 ILCS 120/7 (e)(4).

Mr. Glorioso reported we have been holding meetings with the management team and Chairman Freeman in order to advance the Board's agenda regarding on-line filing. He stated Mr. Suarez sent him information and he is in the process of reviewing the next phase of the online process.

Mr. Glorioso reported he and Mr. Moffat had a call last Friday from CMS and we were strongly encouraged by both CMS and the General Counsel's Office to continue to maintain as many staff as possible working remotely. He stated we are keeping all staff working remotely that have been working remotely, and we could be in Phase 4 for another year.

Mr. Glorioso reported on the Revolving Door Agreements which were reported on last month and presented as attachments to the July agenda. Some agreements are still outstanding. This is mandated by the Governor's Office to be signed and returned. He reported we are required to maintain a current list of members of the PTAB subject to the revolving door prohibitions as listed on either the "C" or "H" lists. That includes all Board members. He further explained there are two agreements, each which need to be signed and returned to Dianne Lerman. Mrs. Lerman was asked to resend the Revolving Door information.

Mr. Glorioso reported Mr. Moffat has begun the task of assembling all documents for the bi-annual review of the PTAB by the Office of the Auditor General for their compliance examination sometime next month.

Mr. Glorioso reported he has been handling a number of constituent complaints sent to the Governor's Office and forwarded to the PTAB for responses. Most taxpayers are unhappy with their property tax bills. A few are complimentary of our agency and appreciate the responses.

Mr. Glorioso reported Jacqui Rekesius in the Springfield Office and Kelly McAuliffe in the Des Plaines Office handle daily calls from a number of taxpayers. These include questions from taxpayers not only about their appeals but also how the agency is responding to CV-19 concerns. These numbers are filed in our daily reports to the Governor's Office.

Mr. Glorioso reported staff is beginning their annual project of preparing "The Synopsis of Representative Cases" a yearly volume of representative cases decided by the Board during the year. Mr. Glorioso explained the process of compiling the information. He stated the Synopsis is intended to aid the reader in understanding the issues confronted by the Board, and the kinds of evidence and documentation presented in a variety of cases. The book is assembled annually; the cases are submitted by several of the ALJ's and overseen by Mr. Waggoner, Carol Kirbach, and Jennifer Johnson. It is a rather large book with some 200-300 pages of representative cases and is a rather involved task.

Mr. Glorioso reported he met with Commissioner Michael Cabonargi of the Cook County Board of Review and discussed closing all 2016 cases where either the taxpayer or the BOR have requested hearings. He reported they agreed to work together to see if the parties will waive the right to a hearing and allow cases to be written based on the evidence or come to a stipulation agreement. Mr. Glorioso will send a list of the 2016 cases to Mr. Cabonargi in order for the CCBOR to respond to PTAB requests.

Mr. Glorioso reported on a recent decision of the Third District Appellate Court. The case is the "Better Governor Association Vs. the City of Chicago Office of the Mayor and the City of Chicago Department of Public Health". Appellate Court Justice Cobbs delivered the opinion joined by Justice McBride and Justice Howse related to FOIA issues. The holding of the case is that any members of a public body using personal equipment such as cell phones, personal computers or personal email accounts that discusses matters related to public issues are all FOIAble. Mr. Glorioso stated a good course of action is to use your State Computer not your personal cell phone. A discussion followed and Chairman Freeman inquired about the possibility of obtaining state issued I-phones with State email addresses. Mr. Suarez reported most of our Board Members are using State issued email accounts. He will investigate the possibility of obtaining State issued phones and additional email addresses. Chairman Freeman requested cost information for review at the at the next meeting.

Mr. Glorioso reported 75-day workers have started back as of August 3, 2020. We have two additional 75-day workers in SPO and one in DPO. We also have an additional scanner coming back to SPO.

Mr. Glorioso reported on a meeting with the Management Team. He reported they discussed the possibility of holding all-staff meetings again. Mr. Glorioso stated the Management Team plans to meet again on these issues. This was acknowledged by the board members. This will again be discussed at the coming board meeting

Mr. Glorioso reported our next meeting is scheduled for September 8, 2020.

The Board thanked Mr. Glorioso for his report.

Mr. Steffen moved to accept the Executive Directors Report. Mr. Bilotta seconded the Motion and it carried 5-0.

## **7. Discussion of Motions**

- a. Jon Zabikow: #18-45766-R-1 (Cook - West Chicago)  
Wilhelm Salmen: #18-45773-R-1 (Cook - West Chicago)

Mr. Steffen moved to deny the request for a further extension of time and dismiss each appeal. Mrs. Kinion seconded the Motion and it carried 5-0.

- b. 9375 Chestnut, LLC: #18-34049-I-2 (Cook - Leyden)

Mrs. Kinion moved to grant a Final 30-day extension to Intervenor Village of Franklin Park. Mr. Steffen seconded the Motion and it carried 5-0.

- c. The Oaks of Dutch Hollow, LLC: #18-03972-C-2 (St. Clair)

Mrs. Kinion moved to grant a Final 30-day extension to Intervenor Southwestern Illinois College. Mr. Steffen seconded the Motion and it carried 5-0.

- d. Macy's: #18-03463-C-3 (St. Clair)  
J.C. Penney Company, Inc: #18-03282-C-3 (St. Clair)

Mrs., Kinion moved to grant a Final 30-day extension to Intervenor Southwestern Illinois College. Mr. Steffen seconded the Motion and it carried 5-0.

- e. Target Corporation: #18-39347-C-2 (Cook - Thornton)

Mrs. Kinion moved to grant a Final 30-day extension to Intervenor Hoover-Schrum Memorial S.D. #157. Mr. Bilotta seconded the Motion and it carried 5-0.

- f. Sheridan Road, LLC: #18-38328-C-2 (Cook - Niles)

Mrs. Kinion moved to grant a Final 30-day extension to Intervenor Niles Twp. H.S.D. #219 and East Prairie S.D. #73. Mr. Bilotta seconded the Motion and it carried 5-0.

- g. Attila Suto: #18-34053-I-2 (Cook - Worth)

Mrs. Kinion moved to grant a Final 30-day extension to Intervenor Community High School Dist. No. 218 and the Village of Alsip. Mr. Bilotta seconded the Motion and it carried 5-0.

## **8. Attachments**

As to Attachment A, Mr. Steffen moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 5-0.

As to Attachment B, Mrs. Kinion moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 5-0.

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

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

As to Attachment E, Chairman Freeman moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 4-0 with Mr. Steffen recusing.

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

As to Attachment G, Chairman Freeman moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 4-0 with Ms. Buckley recusing.

As to Attachment Z, Mr. Steffen moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 5-0 with Ms. Buckley recusing on docket numbers 15-32781-R-1 and 17-31257-I-1.

**Workload Report**

Mr. Glorioso reported we closed 1,563 decisions for the month. Our backlog has currently spiked to 85,716 cases pending,

**9. Other Business**

There was no other business to discuss.

**10. Adjournment**

Mr. Bilotta moved to adjourn the meeting at 11:40 a.m. Mrs. Kinion seconded the Motion and it carried 5-0.

Respectfully Submitted,

Mauro Glorioso  
Executive Director and General Counsel

MG/dl