



State of Illinois
PROPERTY TAX APPEAL BOARD

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**Minutes of the
Property Tax Appeal Board
September 8, 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: William O'Shields, Chief Deputy Commissioner, Cook County Board of Review.

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

Mr. Bilotta moved to approve the Board Minutes of August 11, 2020 as presented. Mr. Steffen 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

3. Adoption or Amendments to the Agenda

Chairman Freeman moved to amend the Agenda moving Section 7. Discussion of Motions, Item K. "Motion to Reconsider Cook County Extension Request" to the beginning of the meeting between Sections 3. And 4. Allowing Mr. William O'Shields to present his request. Mr. Bilotta seconded the Motion and it carried 5-0.

Steve Waggoner introduced the matter of the Cook County Board of Review's extension request to reconsider the decision of the July Meeting of the Board.

Mr. O'Shields was not available at this time to present his argument.

In this regard, Mr. Freeman postponed the matter and returned the meeting to the regular agenda to allow Mr. O'Shields time to join the meeting.

4 Mail and Scanning Updates. On-line Filing and Timeline Update Presentation-D. Suarez

Mr. Suarez provided a mail and scanning update, he reported we are currently working on appeals received May 15 in the office, we are probably going to surpass our all-time record for appeals, we already have over 9,000 downstate appeals, we are at 25,000 Cook County appeals and approx. 5,000 in the office which will make a record year for us at almost 40,000 appeals in one tax year. Our backlog is at 87,500 appeals. A lot of appeals came in April and May.

Mr. Suarez reported on IT activities, he stated we have been working on IT information for the auditors. We are also working on possibly acquiring I-phones for Board Members. Eric Gaddis is preparing instructions for Webex.

Mr. Suarez reported on online filing: IT had a meeting with DoIT on August 20th regarding Gate 2 documents submissions, those documents were submitted and approved on August 24, we are now in governance Gate 3. Gate 2 was the approval of business and technical requirements, once approved we now require detail requirement gathering including possible procurement of resources to help with requirements or submit a procurement business case and then into Gate 3 is when we submit detail requirements, an RFP or a statement of work. The DoIT governance staff reviews those documents for alignment and once those documents are approved we can begin technical design and solicit vendor proposals or submit an enterprise service request to engage the DoIT enterprise infrastructure team to help us build our project.

We are also working on upgrading our Microsoft SQL server from 2012 to 2019, the latest version to be ready for whatever is coming our way.

He reported he is waiting to hear back from one of the DoIT enterprise architects for guidance on what exactly the detail requirements need to include. He further reported, our higher-level business requirements were more detailed than necessary so this may be a good starting point for getting it into Gate 3.

A discussion followed regarding the timeline, utilizing an outside vendor, and compatibility with the Cook County Board of Review's platform to exchange data. Mr. Suarez stated we are looking at December 2022.

Chairman Freeman stated he will continue to reach out to the Governor's Office to get their thoughts on this and possibly get outside help to construct the system and reduce the timeline. Chairman Freeman discussed the benefits of compatibility with the Cook County Board of Review and Mr. Suarez discussed the differences in our systems.

Mr. Bilotta stated it looks like you are still on schedule, is everything advancing towards the current timeline? Mr. Suarez stated it is.

Chairman Freeman stated it would be beneficial to identify an outside vendor that can cost effectively help us expedite the process and create a system that is compatible with our largest source of appeals.

Mrs. Kinion asked if compatibility with the Cook County Board of Review is not available unless we go through an outside vendor? Is there a way work out compatibility among our systems without going thru an outside vendor?

Mr. Suarez explained our current compatibility with the Cook County system now, the way we are sending documents back and forth, we have worked out the details and it has been going smoothly for approximately a year. The way the requirements have been written for this project is we will continue to do business the way we do business now the only difference is the appellant will fill out the appeal form online, that data will be captured into our database, and then the documents will be uploaded by the appellant into our system electronically therefore bypassing scanning. Everything else that we have running will continue to run as it is now.

Mr. Suarez further reported, as far as an outside vendor, if DoIT cannot build, we would possibly need an outside vendor to build an online portal where you can fill out your appeal form and upload and download your documents.

Mrs. Kinion asked if it's not a compatibility issue then it's more if DoIT has the capability of building that system internally here, we already have capability at this point to transfer anything electronic in the future that we would have online to share with Cook County and other counties? Mr. Suarez concurred, we have FTP sites that we send back and forth all the time. Mr. Suarez explained we would need to bring other counties online, he wrote the

requirements for the new system, we will have a batch process incorporated into it so other counties can send all at once instead of one at a time.

Chairman Freeman thanked Mr. Suarez for his report.

7. Discussion of Motions, Item K. Motion to Reconsider Cook County Extension Request

William O'Shields joined the meeting, Chairman Freeman welcomed Mr. O'Shields and thanked him for joining the meeting and provided a brief introduction of his Motion to reconsider an extension request relating to approximately 1,500 cases brought to our attention and declined at our July Board Meeting.

Mr. O'Shields introduced himself. William O'Shields is the Chief Deputy Commissioner of the Cook County Board of Review. He stated what we have is a Motion to Reconsider denial of a certain request for extensions to submit evidence. He reported on the difficulties presented due to the COVID-19 pandemic.

Mr. O'Shields reported since March 2020 the Board is dependent upon certain evidence provided by the Assessor's Office. Due to COVID-19 pandemic and remote working, the Assessor encountered problems producing evidence for 927 matters which represents nearly 12 million dollars in refund exposure and clearly a default in these matters has a very real financial implications on taxing districts thorough the county and with the impact of the pandemic a lot of municipalities are suffering shortfalls of income. Mr. O'Shields further reported this is a very serious matter and we are trying to see what is going to happen moving forward. Both the Assessor's office and the Board's office face certain financial challenges due to the pandemic, every county office has been asked to reduce their budgets by 8-9% which would result in a reduction of staff.

Chairman Freeman asked about the plan going forward. He stated potential staff reductions indicate we would see more requests like this. How does the Cook County Board of Review plan to address this?

Mr. O'Shields reported their short-term solution is to have commercial analysts preparing comps. Their possible long-term plan is an automated process to generate the sales comps utilizing CoStar data. He stated the Board of Review would communicate with PTAB's technical staff to make this work.

After a lengthy discussion regarding deadlines and a permanent solution, Chairman Freeman moved to grant a final 30-day extension. Mrs. Kinion seconded the Motion and it carried 5-0.

Mr. O'Shields expressed his gratitude.

Chairman Freeman and the Board Members thanked Mr. O'Shields and returned the meeting to our regular scheduled agenda.

5. CMS Reports. Proposed Cost of On-line Filing. FY 2021 Budget-JJ Moffat

Mr. Moffat reported on staffing and temporary workers. He reported three 75-day temporary workers have returned to PTAB. He further reported on filled positions, vacant positions, staff promotions into vacant positions and posted positions. He reported on recent postings for an Office Associate position, Office Coordinator position, Clerical position for the Springfield Office, Private Secretary, and three other positions to fill, most likely appraisal specialist two positions.

Mr. Moffat reported he has been working on a shadow budget with GOMB staff and has provided some early preliminary budget numbers to them.

Mr. Moffat reported the audit is back in swing and he has provided a lot of information to the auditors some turned in for a September 1 deadline and he is compiling information for the October 1 deadlines.

He further reported turning in various reports including the end of budget year for FY20 report, the Property Utilization Report and the Business Enterprise Plan to CMS.

Chairman Freeman thanked Mr. Moffat for his report.

6. Executive Director's Report

Mr. Glorioso welcomed Sarah Buckley who attended the Meeting at the Des Plaines Office. He stated it is a pleasure to meet you in person.

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 discussing advancing the Board's proposal for on-line filing. The pertinent points of the meetings are being reported on by Dave Suarez. He

reported Dave has prepared and forwarded to me the DoIT form to advance the project to Phase 3. It consists of business requirements and technical requirements. Accordingly, it has been read and reviewed and I have approved the report/form. Mr. Glorioso thanked Mr. Suarez for the report.

Mr. Glorioso reported meeting with CMS Chief of Staff Anthony Pascente on Covid-19 incident reporting procedures and to continue to maintain as many staff as possible working remotely. We are keeping all staff working remotely that have been working remotely.

Mr. Glorioso further reported the Revolving Door Provision agreements, as mandated by the Governor's Office, appear to be fully complied with by all necessary parties, including all board members. Dianne Lerman confirmed receipt of the signed agreements. Mr. Glorioso thanked all for their cooperation.

Mr. Glorioso reported Mr. Moffat has begun the task of responding to the Office of the Auditor General State Compliance Examination. This is in preparation for the bi-annual report. Mr. Moffat will report on progress of the requests to date.

Mr. Glorioso reported we are getting an increasingly large volume of mail and new appeals to be processed by staff. It has reached the point where in order to keep up with these tasks we must be allowed to hire more staff due to the large spike in pending appeals. Chairman Freeman inquired if there is a proposed plan to address the issue. A discussion followed and Mr. Bullock and Mr. Moffat responded to the issue. Mr. Bullock reported we are currently caught up with the mail. This is a recurring issue during peak time; we will post the mailroom position and hire temporary staffing for the next anticipated backlog of mail. Chairman Freeman stated if you need assistance from the Board provide specific information breaking down the problems so that we can request the needed resources.

Mr. Glorioso reported the annual Synopsis of Representative Cases is in progress by selected staff. We have contacted all hearing officers to contribute to the cause in order to finish the assignment.

Mr. Glorioso reported 75-day workers have returned to PTAB as of August 2020. The Mahr's started last month in Springfield. Greg Costa started on September 1, 2020 in Des Plaines. He stated with the increasing number of cases pending we will need all the help we can get.

Mr. Glorioso reported the management team has been discussing how to best allocate the additional 4-headcount included in our latest budget.

At last month's meeting Mr. Glorioso reported on the case of BGA v. City of Chicago where the Appellate Court held that communications sent and received from public official's personal accounts may be "public records" subject to FOIA. Mr. Glorioso reported on the costs involved in providing independent and dedicated State cell phones.

Chairman Freeman moved to provide a PTAB issued cell phone to use for State business to every member of the PTAB Board who would like one. Mr. Bilotta seconded the Motion and it carried 5-0.

Mr. Glorioso reported in accordance with Chairman Freeman's request, the management team has met to discuss the details of holding regular staff meetings. We will begin holding monthly staff meetings with up to two board members per each meeting. The first meeting is tentatively scheduled for Tuesday October 6th, a week prior to the Board Meeting. Mr. Freeman will attend the first meeting and it will be informational regarding the Agency and people can ask questions.

Mr. Glorioso reported on the resumption of hearings. He reported he has been working with the building management at the Suburban North Office Building in Des Plaines and he has procured the use of two rooms to conduct our hearings and Springfield has their own room. Each hearing requires a 20-day notice and is subject to provisional codes and our own rules. The earliest we would be able to start the hearings would be late October, early November 2020. The Board Members agreed, and Chairman Freeman advised reaching out to other agencies that hold hearings to see what they are doing and to the Cook County Board who are also conducting hearings.

Mr. Glorioso reported our Des Plaines Office has been deep cleaned.

Mr. Glorioso reported we closed 1,576 decisions for the month. Our backlog is currently at 86,313 cases pending. Our next meeting is scheduled for October 13, 2020.

Mr. Freeman moved to approve the Executive Director's Report. Mr. Steffen seconded the Motion and it carried 5-0.

7. Discussion of Motions

- a. Sang Woo: #19-30738-R-1 (Cook - Leyden)
William D. San Hamel II: #19-30740-R-1 (Cook - Leyden)
Kurt Kratschmer: #19-30764-R-1 (Cook - Proviso)
Trustee #8002369217 Chicago Title Land Trust Company As: #19-30768-R-1 (Cook - Proviso)
Joan Shapiro: #19-30779-R-1 (Cook - Hyde Park)
Lake Park Associates, Inc: #19-30781-R-1 (Cook - Hyde Park)
Nijesh Chandran: #19-30785-R-1 (Cook - Hyde Park)
Ra-Ha Properties LLC: #19-30791-R-1 (Cook - Hyde Park)
Robert M Falb: #19-30794-R-1 (Cook - Hyde Park)
La Marca Corporation: #19-30796-R-1 (Cook - Leyden)
Kevin Harper: #19-30810-R-1 (Cook - West Chicago)
2444 Campbell, LLC: #19-30812-R-1 (Cook - West Chicago)

Chairman Freeman moved to grant the appellant a final 30-day extension in each appeal. Mrs. Kinion seconded the Motion and it carried 5-0.
- b. Linda Zachman: #19-31730-C-1 (Cook - Wheeling)

Chairman Freeman moved to grant a final 30-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.
- c. Christopher De Simone: #19-31744-C-1 (Cook - Wheeling)

Appellant, through counsel, filed with the PTAB via PTA.Clerk@illinois.gov on

Mr. Bilotta moved to grant the appellant a final 30-day extension. Chairman Freeman seconded the Motion and it carried 5-0.
- d. Sam Abdallah: #19-32015-C-1 (Cook - Lake)

Mr. Bilotta moved to grant the appellant an additional final 30-day extension. Chairman Freeman seconded the Motion and it carried 5-0.
- e. Manchester Square, LLC: #18-02714-C-3 (Lake)

Chairman Freeman moved to deny the Intervenor's request for a further extension of time. Mr. Steffen seconded the Motion and it carried 5-0.

- f. Trustmark Insurance Co.: #18-03188-C-3 (Lake)

Chairman Freeman moved to grant the Intervenor a final 30-day extension. Mrs. Kinion seconded the Motion and it carried 5-0,

- g. V. Covington Realty LLC: #18-03189-C-3 (Lake)

Chairman Freeman moved to grant the Intervenor a final 30-day extension. Mrs. Kinion seconded the Motion and it carried 5-0.

- h. Allen Snyder: #14-23804-C-1 (Cook - Berwyn)

Mr. Bilotta moved to Grant the Motion to reinstate the appeal. Mr. Steffen seconded the Motion and it carried 5-0.

- i. David Sbarbaro: #19-02223 (St. Clair)
David Sbarbaro: #19-02224 (St. Clair)

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

- j. Rodney & Lisa Kruse: #19-02220 (St. Clair)

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

- k. Moved to front of the Meeting Between Sections 4. And 5.

Motion to Reconsider Cook County Board of Review's Extension Request:

Chairman Freeman moved to grant a final 30-day extension to each of the appeals. Mrs. Kinion seconded the Motion and it carried 5-0.

8. Attachments

As to Attachment A, Chairman Freeman moved to approve the attachment with the exception of item number 8. PTAB docket #2011-24443-C-3, 401 North Wabash Venture, LLC. which will be deferred to the November Board Meeting. Mr. Steffen seconded the Motion and it carried 5-0.

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

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

Workload Report

Also covered under Executive Director's Report. Mr. Glorioso reported we closed 1,576 decisions for the month. The current backlog is 86,313 cases.

9. Other Business

Chairman Freeman asked to update our notice on PTAB's website encouraging people to communicate with us electronically during the pandemic.

10. Adjournment

Chairman Freeman moved to adjourn the meeting at 12:00 pm. Mr. Steffen seconded the Motion and it carried 5-0.

Respectfully Submitted,

Mauro Glorioso
Executive Director and General Counsel

MG/dl