



State of Illinois  
**PROPERTY TAX APPEAL BOARD**

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**Minutes of the  
Property Tax Appeal Board  
October 13, 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:** Several 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. The meeting was 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 September 8<sup>th</sup>, 2020, as presented. Mr. Bilotta seconded the Motion, and it carried 5-0.

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

Chairman Freeman moved to allow the Chair to say a few words before the meeting. 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*

Chairman Freeman thanked Mr. Glorioso for all the years of service, almost two decades of service for the Property Tax Appeal Board, as a Board member, as Chairman, and before that as a hearing officer. Mr. Glorioso thanked Chairman Freeman. Mr. Bilotta, Mrs. Kinion, Mr. Steffen, and Ms. Buckley also expressed their sentiments and gratitude to Mr. Glorioso and wished him all the best and luck in the future. Mr. Glorioso thanked Chairman Freeman and the Board.

Chairman Freeman reported Michael O'Malley, the incoming Executive Director, will start on Thursday, October 15<sup>th</sup>. He further informed the Board that Mr. Glorioso has agreed to stay to transition Mr. O'Malley into the role. Chairman Freeman reported there would be an "All Staff Meeting" on Thursday, which he would attend and introduce Mr. O'Malley to the staff. After that Mr. O'Malley will meet individually in person and by phone with the management team. He further reported there would be a virtual meeting on Friday to discuss online filing initiatives.

Chairman Freeman moved to Item 4. on the Agenda.

#### **4 Recent Initiatives in PTAB HR/Fiscal and Budget Concerns**

Mr. Moffat reported the Governor's Office asked for a preliminary FY 2022 budget with a couple of different scenarios be submitted on October 23<sup>rd</sup>. He updated the Board on the ongoing audit being conducted by the Auditor General. As part of that audit, there is a November 1<sup>st</sup> deadline to submit additional documents. Mr. Moffat reported there is a hiring freeze, and we have postponed hiring for the time being. He spoke about other topics; the state is moving towards a new human capital management system, and the leadership staff will attend some training and seminars. He further reported on a comprehensive employment plan that CMS is also involved in and will be offering training sessions.

Mr. Freeman added we need to consider what we will need to fold in the budget we request as an expansion budget. PTAB is looking into retaining a firm to help us construct the front-end of the online filing project. Mr. Freeman turned the meeting over to David Suarez.

#### **5. Recent Developments PTAB/IT and Online Filing Update**

Mr. Suarez reported we had several meetings regarding the online filing project. On October 1<sup>st</sup> he and Chairman Freeman met with the Governor's Office staff, the Acting Secretary of DoIT, and our cluster CIO Gloria Lasley. We discussed some possibilities of different programs they may have that we could use, such as DocuSign; they also mentioned SalesForce. He also said that the Cook County Board of Review used Data Bank to build its online filing system. Subsequently, there was a meeting with Data Bank, which he thought would be a demo. However, it was more of an introduction, and they

wanted information from us, but we could not provide too many details other than what is on our website due to procurement rules. We have another demo scheduled with Data Bank on October 21<sup>st</sup>, and they are going to show us the Cook County's system they built for them. Their backend system uses a different system, which is an entirely configurable electronic document workflow system. We will see if this would be a benefit for us. At this point, it is just an informal demo. Most likely, we will have to go out to an RFP. The Secretary of DoIT talked about making them a sole source provider, but they may not be unique enough to make them a sole source. Other companies will probably come in, such as DocuSign or Salesforce, to bid on our project, and it will be up to us to decide which one is the best fit. Mr. Suarez reported that DocuSign would be quick to get up and running, but the problem is they have a charge per envelope, so every form that someone submits with DocuSign costs \$8 - \$12 per piece. They said they might be able to get it for a little less if bundled within with Revenue. The cost of envelopes and the number of appeals we get per year would cost \$200,000 – \$300,000 for using their automated forms.

Chairman Freeman reported on another problem with DocuSign is that they charged every time an envelope is opened even if it is abandoned. So, if someone abandons an envelope and comes back later and starts filling out a fresh form, PTAB would get charged twice under this scenario. Chairman Freeman stated with respect to the RFP process we want to see a fair process and we want to get the best price for the State of Illinois. He reported on a meeting he had with the Director Workers Comp on their online filing system. If we can leverage the same vendor that the Cook County Board of Review uses, it would cost less than a million dollars and take less than a year. There might be some exceptions to the procurement rules, so there may be other ways to look at this to get the very best price for the State of Illinois and get the very best functional system we can.

Mr. Suarez reported the Treasurer's Department has a deposit transmittal system that we could leverage when we get the filing fees up and running. They would handle all the heavy lifting of processing the payments and would transmit a daily deposit transmittal report to us each day. Which would alleviate the amount of work we would have to do. Gloria Lasley, group CIO, mentioned they have a system like that.

Chairman Freeman thanked Mr. Suarez and Mr. Egan for their involvement and leadership. He stated he is optimistic that we will be able to move online filing a lot faster now that we have the full attention and help of the Governor's office and the attention of DoIT.

Mr. Suarez reported cell phones were ordered for the Board Members for those who requested one.

Mr. Suarez reported our current backlog as of today's date is at 92,607. PTAB has surpassed its record for downstate appeals at 9,300. The previous record was 7,700. Cook County has also set a record at approximately 32,000 appeals for the tax year 2019. Last year the record was 29,340. There are still more appeals to process in the office, but we are nearing the end of the tax year 2019 files. He stated he anticipates even more for 2020 due to raised assessments.

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

Mr. Glorioso reported that all state agencies are mandated to prepare budgets with a decrease in proposed funding. JJ Moffat is proceeding with this project, which may entail a 10% budget decrease. This is, of course, in light of the COVID-19 virus. Of course, this could not come at a worse time as our caseload continues to escalate. We will continue to operate in a manner consistent with the PTAB's continuing efforts to maintain our production.

Mr. Glorioso reported we continue to advance the board's proposal for online filing. The pertinent points of the proposal are being marshalled on by Dave Suarez. This is in keeping with the potential of filing fees to be instituted. Dave has prepared and forwarded to me the DoIT form to advance the project to Phase 3. This has been approved. It consists of business requirements and technical requirements. We will keep moving forward.

Mr. Glorioso reported, as is again the case with CMS, we continue to maintain as many staff as possible working remotely. All staff that has been working "remotely" continue to do so.

Mr. Glorioso reported in keeping with the Board's directive, PTAB has begun our preparation for holding in-person hearings. As per the Property Tax Code and the PTAB rules, we must allow for the public appear in person. We are using a designated room on the first floor for conducting hearings with protective sneeze guards.

Notices on upcoming hearings have been sent out. Preparation includes the purchase and assembly of shields for protection between the parties, social distancing, and cleaning supplies. We have also put notices on the PTAB website regarding in person hearings.

Mr. Glorioso reported hearings require a 20-day notice period. All hearing officers have been included and we are holding hearings in rooms that can hold the requisite number of parties present along with members of the public.

Mr. Glorioso reported the Revolving Door agreements, as mandated by the Governor's Office, appear to be fully complied with by all necessary parties, including all board members. Thank you for your cooperation.

Mr. Glorioso reported we are awaiting responses from all board members on their desire to be issued a State cell phone. A State cell phone can be used to avoid the possibility of

having personal phones, e-mails, etc. from being subject to FOIA requests. Devices are to be setup to each member's Illinois.gov e-mail account.

Mr. Glorioso reported that Mr. Moffat continues the task of responding to the Office of the Auditor General State Compliance Examination in preparation for the bi-annual report.

Mr. Glorioso reported that the annual synopsis of representative cases had been completed. It is currently at the printers and should be out for publication by year's end.

Mr. Glorioso reported on the 75-day workers. Chairman Freeman suggested posting the need for 75-day temporary workers on our website with a job description and reaching out to network agencies.

Mr. Glorioso reported we will begin holding monthly all-staff meetings beginning this month.

Mr. Glorioso reported the CCBOR had been allowed a 30-day FINAL extension from last month's Sept 8<sup>th</sup> date to submit all documentation on their cases defaulted from July. We have a report on the filings that have met the due date. Out of the 912 cases that the board rescinded the default and granted an additional 30 days, we have received evidence from the CCBOR on 866 cases. That is up to 9/29/20. It also appears, in most cases, the commercial and industrial appeals, the county only sent in one page, the notes page, and requested a hearing.

Mr. Glorioso reported 2,305 decisions we closed for the month, and our backlog was 90,203 cases pending for year to date through 9/30/2020.

Mr. Glorioso reported that our next meeting is November 10, 2020.

Chairman Freeman thanked Mr. Glorioso for his report. He thanked the group for moving quickly on resuming hearings and setting them up safely. Chairman Freeman stated we need to continue investigating how we can conduct virtual hearings saving taxpayers, counsels, and administrative law judges time and money. A conversation followed, and we will continue to look at conducting virtual hearings. Our new Executive Director and General Counsel, Michael O'Malley will be leading the charge.

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

**7. Discussion of Motions**

- a. Northfield Square Mall Realty, LLC: #19-00090-C-3 (Kankakee)

Mr. Bilotta moved to grant the appellant a final 60-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- b. Madison Plaza Associates: #19-00035-C-2 (Madison)  
Clover Leaf Financial Corporation: #19-00260-C-2 (Madison)

Chairman Freeman moved to grant the Madison County Board of Review a final 90-day extension in each appeal. Mr. Steffen seconded the Motion and it carried 5-0.

- c. Best Buy 207: #19-00402-C-3 (Peoria)  
United Facilities Inc: #19-00410-I-2 (Peoria)  
Walgreens: #19-00556-C-2 (Peoria)  
Walgreens: #19-00557-C-2 (Peoria)  
Walgreens: #19-00558-C-2 (Peoria)  
Walgreens: #19-00559-C-2 (Peoria)  
Walgreens: #19-00560-C-2 (Peoria)

Chairman Freeman moved to grant the Peoria County Board of Review a final 90-day extension in each appeal. Mr. Steffen seconded the Motion and it carried 5-0.

- d. SCI Shared Resources LLC: #19-01299-C-2 (Peoria)

Chairman Freeman moved to grant the Peoria County Board of Review a final 90-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- e. Ben Leman: #19-00319-R-1 (Woodford)

Mrs. Kinion moved to grant the Woodford County Board of Review a final 60-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- f. Walgreens: #19-00301-C-2 (Knox)  
Walgreens: #19-00302-C-3 (Knox)

Mr. Steffen moved to grant the Knox County Board of Review a final 30-day extension in each appeal. Mrs. Kinion seconded the Motion and it carried 5-0.

- g. Walgreens: #19-00396-C-2 (Kane)  
Walgreens: #19-00397-C-2 (Kane)  
Walgreens: #19-00398-C-3 (Kane)  
Walgreens: #19-00399-C-2 (Kane)  
St Charles Executive Center Owner LLC: #19-00409-C-3 (Kane)  
100 Overland Drive, LLC: #19-00415-I-1 (Kane)

Chairman 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 5-0.

- h. JP Morgan Chase N A: #19-01322-C-2 (Kane)

Chairman Freeman moved to grant the Kane County Board of Review a final 60-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- i. Universal Pools d/b/a The Great Escape: #19-01309-C-3 (Peoria)

Mr. Bilotta moved to grant the Peoria County Board of Review a final 90-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- j. Peoria Forrest Hill Development Comp: #19-01470-C-3 (Peoria)

Mr. Bilotta moved to grant the Peoria County Board of Review a final 90-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- k. Walgreens: #19-01415-C-3 (Kane)  
Walgreens: #19-01416-C-3 (Kane)  
Walgreens: #19-01417-C-2 (Kane)  
Walgreens: #19-01418-C-3 (Kane)  
Walgreens: #19-01419-C-3 (Kane)  
Walgreens: #19-01420-C-3 (Kane)  
Walgreens: #19-01421-C-3 (Kane)  
Walgreens: #19-01422-C-3 (Kane)  
Walgreens: #19-01423-C-3 (Kane)  
Walgreens: #19-01424-C-3 (Kane)  
Walgreens: #19-01425-C-3 (Kane)  
Walgreens: #19-01426-C-3 (Kane)  
Walgreens: #19-01427-C-3 (Kane)  
Walgreens: #19-01428-C-3 (Kane)  
Walgreens: #19-01429-C-2 (Kane)

Mr. Steffen moved to grant the Kane County Board of Review a final 60-day extension in each appeal. Mrs. Kinion seconded the Motion and it carried 5-0.

l. Michael Battista: #18-37280-R-1 (Cook - West Chicago)

Mr. Bilotta moved to Reinstate the appeal and grant the appellant a final 30-day extension to submit evidence which supports the stipulation. Chairman Freeman seconded the Motion and it carried 4-0 with Ms. Buckley recusing.

- m. Joseph Scalise: #18-42193-R-1 (Cook - South Chicago)  
Joseph Scalise: #18-42191-R-1 (Cook - South Chicago)  
Joseph Scalise: #18-42194-R-1 (Cook - South Chicago)  
Joseph Scalise: #18-42190-R-1 (Cook - South Chicago)  
Amanda Shackleton: #18-42179-R-1 (Cook - West Chicago)  
Ka Siu Chan: #18-42180-R-1 (Cook - South Chicago)  
Winnie Lin: #18-42175-R-1 (Cook - South Chicago)  
Amy Lu: #18-42178-R-1 (Cook - South Chicago)  
Mark O'Malley: #18-42176-R-1 (Cook - South Chicago)  
John McCaffrey: #18-42182-R-1 (Cook - West Chicago)  
Carl Salvato: #18-42181-R-1 (Cook - South Chicago)

Mrs. Kinion moved to reinstate each appeal. Mr. Steffen seconded the Motion and it carried 5-0 with Ms. Buckley recusing on docket numbers 18-42179-R-1 and 18-42182-R-1.

n. Dinos Tsoros: #18-33915-C-1 (Cook - Lakeview)

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

## 8. Attachments

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

As to Attachment B, Mr. Steffen moved to approve the attachment with Chairman Freeman recusing on docket number 15-35262-R-1. Mrs. Kinion seconded the Motion and it carried 5-0.



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

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

As to Attachment Z, Mrs. Kinion moved to approve the attachment. Chairman Freeman seconded the Motion and it carried 5-0 with Ms. Buckley recusing on docket number 17-34719-I-2.

### **Workload Report**

Also covered under Executive Director's Report. Mr. Glorioso reported we closed 2,305 decisions for the month. The backlog is 90,203 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 p.m. Mr. Steffen seconded the Motion, and it carried 5-0.

Respectfully Submitted,

Michael I. O'Malley  
Executive Director and General Counsel  
11/10/2020