



State of Illinois
PROPERTY TAX APPEAL BOARD

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**Minutes of the
Property Tax Appeal Board
December 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:** Michael I. O'Malley, 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:** 5 Call-in connections that failed to identify themselves

Jim Bilotta informed the members that Chairman Freeman will be joining the meeting a little late. Mr. Bilotta convened the meeting at 10:05 a.m. and welcomed the Board Members and members of 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

Mr. Steffen moved to approve the Board Minutes of November 10, 2020 as presented. Mrs. Kinion seconded the Motion and it carried 4-0.

3. Adoption or Amendments to the Agenda

Mr. Bilotta moved to Amend the Agenda to include moving into Executive Session under Other Business under Item 7 on the Agenda. Mrs. Kinion seconded the Motion, and it

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

carried 4-0. Mr. Bilotta moved to Adopt the Agenda as amended. Mrs. Kinion seconded the Motion, and it carried 4-0.

4. Executive Director's Report

Mr. O'Malley presented the Executive Director's Report. He reported on remote hearings, stating we have begun the virtual hearing chapter at PTAB, December 1 was the starting date. We are closing cases set for hearing; to date, they have all settled. We have had several discussions about virtual hearings both at the Springfield and Des Plaines Offices, including our all-staff meeting in late November. We continue to be pro-active and try to solve any foreseeable issues that may arise. We have updated the notice of hearings to include any objections to a virtual hearing and informed the parties that they need to provide rebuttal evidence in digital format.

Mr. O'Malley provided an update on the 2011-24443-C-3 appeal for 401 North Wabash Venture, LLC (Trump Tower). He reported to the best of his knowledge the OEIG investigation continues. Once the OEIG investigation has ended, the matter will be added to the agenda for the Board's consideration.

Mr. O'Malley provided a HR/Fiscal Update. He reported a new employee has started in the Springfield (SPO) Office. Liz Moody has been hired as the Private Secretary to the Board and Executive Director. Liz will be answering the phones and helping to draft the agenda for the Board meetings. Before joining PTAB, Liz worked as an administrative assistant to the IL House of Representatives. He further reported we are looking into urgent staffing issues in both offices. We are looking to fill a vacancy in the mailroom in the SPO. We are still understaffed in relation to the volume of cases PTAB handles every year.

Mr. O'Malley reported, as indicated at the last Board meeting, we submitted our proposed budget for the next fiscal year in three versions. The first was a maintenance budget. The second included a reduction that all agencies had to submit. And the third was a budget needed to address our backlog and ongoing staffing issues. We have not received feedback from the Governor's Office yet.

Mr. O'Malley provided an IT Update and reviewed Attachments 1 and 2 of the Executive Director's Report. Mr. O'Malley reported we have looked at systems that other governmental agencies utilize to get an idea of what will work best for PTAB.

The Attachments were viewed on-screen for the Members' viewing. Mr. O'Malley reported Attachment 1 reflects the two types of systems explored, the Portal System (creating an entirely new interface system) and the Forms Based System – DocuSign, based off the forms PTAB currently uses - making our forms the portal. The differences between the two types of systems were explained and included the costs involved. A lengthy discussion followed. Mr. Suarez answered questions and provided information for both types of systems.

He further reported on Attachment 2, which reflected updated information made to the PTAB internet site regarding hearing information for each case. Mr. O'Malley thanked Mr. Suarez and his staff for collecting data and assisting with the report.

Mr. O'Malley reported the next meeting is scheduled for 10:00 am, Tuesday, January 12, 2021, virtually in Des Plaines and Springfield.

Dana Kinion moved to approve the Executive Director's Report. Mr. Bilotta seconded the Motion, and it carried 4-0.

5. Discussion of Motions

- a. Silver Oaks at Waterford LP: #19-02258-C-2 (Kane)

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

- b. GA HC REIT II Mt Zion Alf LLC: #19-02280-C-3 (Macon)

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

- c. Kelsey Feucht: #19-02286-C-3 (DeKalb)

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

Chairman Freeman joined the meeting at 10:15 a.m.

- d. Alden Huntley Investments LLC: #19-02293-C-3 (Kane)

Mr. Bilotta moved to grant the appellant a final 90-day extension. Mr. Steffen seconded the Motion, and it carried 5-0.

- e. Atif Khan: #19-02004-R-1 (St. Clair)

Mrs. Kinion moved to grant the St. Clair County Board of Review a final 30-day extension. Mr. Steffen seconded the Motion, and it carried 5-0.

- f. Heritage Woods Of South Elgin Owner LLC: #19-01997-C-2 (Kane)
Flinn Scientific Inc: #19-02010-I-3 (Kane)
Best Buy 387: #19-02094-C-2 (Kane)
Royal Fox Golf Course: #19-02095-C-3 (Kane)
Delnor River Glen St. Charles II Senior Property LLC: #19-02096-C-3 (Kane)
West Suburban Bank: #19-02100-C-2 (Kane)
Raj and Akila Ponnuswamy: #19-02101-R-1 (Kane)

Mrs. Kinion moved to grant the Kane County Board of Review a final 60-day extension in each of the class “2” and “3” appeals and a final 30-day extension in the class “R-1” appeal. Chairman Freeman seconded the Motion, and it carried 5-0.

- g. Elevations Investments LLC: #19-02272-C-1 (Kendall)

Mr. Bilotta moved to grant the Kendall County Board of Review a final 30-day extension. Mrs. Kinion seconded the Motion, and it carried 5-0.

- h. Donald Miller: #19-02122-R-1 (Kane)
Nicor Gas Real Estate: #19-02169-C-2 (Kane)
James Kahn: #19-02210-C-1 (Kane)
Woodmans Food Market Inc: #19-02211-C-3 (Kane)
View St Charles: #19-02216-C-3 (Kane)
Township at St Charles: #19-02217-C-3 (Kane)
Richard and Linda Lewis: #19-02222-R-1 (Kane)
Samir Damani: #19-02225-R-1 (Kane)
First Midwest Bank: #19-02227-C-1 (Kane)
Kenneth and Bonnie Stalzer: #19-02230-R-1 (Kane)
Gateway Industrial Properties: #19-02232-I-3 (Kane)
Revantage Corporate Gateway Industrial Properties: #19-02233-I-3 (Kane)
Gateway Industrial Properties: #19-02234-I-3 (Kane)
Daniel Yabut: #19-02235-R-1 (Kane)
John Yavari: #19-02242-R-1 (Kane)
J.C.Penney Company, Inc.: #19-02243-C-3 (Kane)
Susan Zimberoff: #19-02252-R-1 (Kane)
Dale Grant: #19-02266-R-1 (Kane)
Terry & Christie Slack: #19-02267-R-1 (Kane)
William and Shirley Plocinski: #19-02268-R-1 (Kane)
Michael Feducik: #19-02269-R-1 (Kane)
Margaret Schmiedeknecht: #19-02270-R-1 (Kane)
Boreas LLC: #19-02289-C-3 (Kane)
Fox River Horizon II Limited Partnership: #19-02290-C-2 (Kane)
Fox River Horizon I Limited Partnership: #19-02291-C-2 (Kane)

Dan Rowan: #19-02297-R-1 (Kane)
Chirag Patel: #19-02298-R-1 (Kane)
Dan Lam: #19-02299-R-1 (Kane)
Dharmendra Patel: #19-02300-R-1 (Kane)
Susan Norton: #19-02301-R-1 (Kane)
Malcolm Morris: #19-02302-R-1 (Kane)
Francesco Barbanente: #19-02304-R-1 (Kane)
American Eagle Bank: #19-02305-C-2 (Kane)
First American Bank: #19-02306-C-2 (Kane)
First American Bank: #19-02307-C-2 (Kane)
LDT Timbers LLC: #19-02310-C-2 (Kane)
Ottawa Farm Fleet Inc: #19-02314-C-3 (Kane)
Tollgate Business Center Condominiums: #19-02315-I-2 (Kane)
Kohl's, Inc.: #19-02316-C-3 (Kane)
1100 Kingsland Drive Investors, LLC: #19-02317-C-1 (Kane)
John Yavari: #19-02318-R-1 (Kane)
New Day Investments LLC: #19-02321-C-1 (Kane)
Kohl's, Inc.: #19-02322-C-3 (Kane)
The Shoppes at Geneva Commons: #19-02323-C-2 (Kane)
Anthony and Juana Leaks: #19-02325-R-1 (Kane)
Daniel Chapman: #19-02326-R-1 (Kane)
Jerry Reynolds: #19-02327-R-1 (Kane)
Ilma Stajer: #19-02330-R-1 (Kane)
Carol Molitor: #19-02331-R-1 (Kane)
Steven Sallay: #19-02332-R-1 (Kane)
Don Nichols: #19-02333-R-1 (Kane)
Gregory Hodges: #19-02335-R-1 (Kane)
James and Sally Dunn: #19-02336-R-1 (Kane)
Dan Bishop: #19-02337-R-1 (Kane)
Mohammad & Rubina Tahir: #19-02351-R-2 (Kane)
Gail and Robert Polanek: #19-02352-R-1 (Kane)
Elouise Magnuson: #19-02356-R-1 (Kane)
Ronald Resech Trust #1-14-04: #19-02359-R-1 (Kane)
Woodmans Food Market, Inc.: #19-02360-C-2 (Kane)
Steven Wang: #19-02361-C-3 (Kane)
Donna Rae: #19-02370-R-1 (Kane)
Robert B. & Roberta L. Koverman: #19-02371-R-1 (Kane)
First State Bank: #19-02373-C-2 (Kane)
James Teister: #19-02376-R-1 (Kane)

Mrs. Kinion moved to grant the Kane County Board of Review a final 30-day extension in each residential (R) appeal and a final 60-day extension in each commercial (C) and industrial (I) appeal. Chairman Freeman seconded the Motion, and it carried 5-0.

- i. Chris & Kristi Cape: #19-00170-C-1 (Tazewell)
Camp Street Crossing LLC: #19-00177-C-2 (Tazewell)
Camp Street Crossing LLC: #19-00176-C-1 (Tazewell)

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

- j. Allen Road Automotive LLC: #19-00157-C-1 (Tazewell)
Marc Wells Inc: #19-00188-R-1 (Tazewell)
Marcia Rapp: #19-00189-R-1 (Tazewell)
Field East LLC: #19-00158-C-1 (Tazewell)
Salmat & Isabelita Sheikh: #19-00150-C-1 (Tazewell)
Excalibur Seasoning Co LTD: #19-00147-C-1 (Tazewell)
Jagad Ambe Corporation: #19-00146-C-1 (Tazewell)
Buffalo Wild Wings of Pekin LLC: #19-00168-C-1 (Tazewell)
Marcia Rapp: #19-00145-R-1 (Tazewell)
Edward Tangle: #19-00160-F-2 (Tazewell)
EM Properties LTD: #19-00159-C-1 (Tazewell)
Gary & Sharon Waldsmith: #19-00167-R-1 (Tazewell)
Rich Moritz: #19-00152-R-1 (Tazewell)
Eastgate Professional Building LLC: #19-00156-C-1 (Tazewell)
Thomas & Rosalind Kouri: #19-00151-C-1 (Tazewell)
Camp Street Crossing LLC: #19-00178-C-1 (Tazewell)
Matter Family Limited Partnership: #19-00154-C-1 (Tazewell)
Louis Steger: #19-00153-C-2 (Tazewell)
McDonalds LLC: #19-00155-C-1 (Tazewell)
S&D Holdings of Peoria LLC: #19-00179-C-1 (Tazewell)
Brian & Kathleen Bauernfeind: #19-00169-R-1 (Tazewell)
Luke & Shawnee Luetkemeyer: #19-00161-R-1 (Tazewell)

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

- k. Vantage Credit Union: #19-02177-C-1 (St. Clair)

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

- l. Walgreens: #19-02447-C-2 (Winnebago)
Walgreens: #19-02448-C-2 (Winnebago)
Walgreens: #19-02449-C-2 (Winnebago)
Walgreens: #19-02450-C-2 (Winnebago)

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

- m. Jacob and Melissa Cate: #19-02377-R-1 (Kane)
Disposal Services Midwest LLC: #19-02384-I-1 (Kane)
Selda Hawk: #19-02385-R-1 (Kane)
DEMM Properties LLC: #19-02386-I-1 (Kane)
Ken Lakin: #19-02388-I-2 (Kane)
Advanced Disposal Services Midwest LLC: #19-02389-I-2 (Kane)
Craig Torosian: #19-02391-R-2 (Kane)
Bryce Staker: #19-02392-R-1 (Kane)
Keith Nemec: #19-02393-R-2 (Kane)
Plote Properties: #19-02397-I-1 (Kane)
Plote Properties: #19-02399-I-1 (Kane)
Plote Properties: #19-02400-I-1 (Kane)
Plote Properties: #19-02404-I-1 (Kane)
Barbara Kooiker: #19-02406-I-2 (Kane)
Sanjay Kumar and Sameer Kumar Gupta: #19-02409-R-1 (Kane)
Vijay Kumar Gupta, Sanjay & Sameer Gupta: #19-02410-R-1 (Kane)
Vijay Kumar Gupta & Sanjay Kumar Gupta: #19-02411-R-1 (Kane)
Vijay Kumar Gupta, Sanjay and Sameer Gupta: #19-02412-R-1 (Kane)
Vijay Kumar Gupta, Sanjay K. & Sameer K. Gupta: #19-02413-R-1 (Kane)
Vijay Kumar Gupta, Sanjay & Sameer Gupta: #19-02414-R-1 (Kane)
Vijay Kumar and Dolly Gupta: #19-02415-R-1 (Kane)
Vijay Kumar and Dolly Gupta: #19-02416-R-1 (Kane)
Vijay Kumar Gupta: #19-02417-R-1 (Kane)
Venus Enterprises LLC: #19-02418-R-1 (Kane)
Venus Enterprises LLC: #19-02419-R-1 (Kane)
Venus Enterprises LLC: #19-02420-R-1 (Kane)
Venus Enterprises LLC: #19-02421-R-1 (Kane)
Venus Enterprises LLC: #19-02422-R-1 (Kane)
Venus Enterprises LLC: #19-02423-R-1 (Kane)
Vijay Kumar & Sanjay Kumar Gupta: #19-02424-R-1 (Kane)

Exeter Property Group: #19-02425-I-1 (Kane)
Exeter Property Group: #19-02426-I-1 (Kane)
Exeter Property Group: #19-02427-I-1 (Kane)
Jeffrey Stauter: #19-02428-R-1 (Kane)
Jeffrey and Anne Imming: #19-02430-R-2 (Kane)
Joel Siegler: #19-02431-R-1 (Kane)
Suzy Sa Sun: #19-02439-R-1 (Kane)
Steven and Mary Spoerl: #19-02457-R-1 (Kane)
Kiran Patel / R & R Investment Management: #19-02458-R-1 (Kane)
Kiran Patel / R & R Investment Management: #19-02459-R-1 (Kane)
Gary Rung: #19-02460-R-1 (Kane)
Peter Thompson: #19-02461-R-1 (Kane)
Irma Sifuentes: #19-02462-R-1 (Kane)
Mirza Investments: #19-02463-R-1 (Kane)
Christopher Louangrath: #19-02464-R-1 (Kane)
T. Ramseyer & P. Koziol Austin Holdings: #19-02465-R-1 (Kane)
Daniel and Karen Yunker: #19-02466-R-1 (Kane)
Carrillo Felipe Classic Investments: #19-02467-R-1 (Kane)
Hitesh and Prema Chauhan: #19-02468-R-1 (Kane)
Robert and Karen Foreman: #19-02469-R-1 (Kane)
Glenn Casbourne: #19-02470-R-1 (Kane)
Chris and Linda Papanicholas: #19-02471-R-1 (Kane)
Jacqueline Cobb and William Larsen: #19-02472-R-1 (Kane)
Michael Stevens: #19-02473-R-1 (Kane)
Tong Hou: #19-02474-R-1 (Kane)
Steven Foresta: #19-02475-R-1 (Kane)
Philip Corcoran: #19-02476-R-2 (Kane)
Michael and Jennifer Rosenzweig: #19-02478-R-1 (Kane)
Xiaosong and Chen Meiying Wu: #19-02479-R-1 (Kane)
George and Jodie Othon: #19-02480-R-1 (Kane)
James Pagano: #19-02483-R-1 (Kane)
Zheng Chen: #19-02488-R-1 (Kane)
Robert and Holly Shive: #19-02501-R-1 (Kane)

Mr. Steffen moved to grant the Kane County Board of Review a final 30-day extension in each residential (R) appeal and a final 60-day extension in each industrial (I) appeal. Mrs. Kinion seconded the Motion, and it carried 5-0.

n. James and Lesli Layer: #19-02752-R-1 (McHenry)

Mrs. Kinion moved to grant the McHenry County Board of Review a final 30-day extension. Mr. Bilotta seconded the Motion, and it carried 5-0.

- o. Petition to Reopen Proofs:
 - DSI Manteno Owner, LLC: #14-04151-C-3 (Kankakee)
 - DSI Manteno Owner, LLC: #15-06856-C-3 (Kankakee)
 - DSI Manteno Owner, LLC: #16-00248-C-3 (Kankakee)
 - DSI Manteno Owner, LLC: #17-00124-C-3 (Kankakee)
 - Heritage Woods of Mt. Vernon II, LLC: #18-05462-C-3 (Jefferson)
 - Heritage Woods of Freeport LP: #19-09055-C-2 (Stephenson)
 - Heritage Woods Of South Elgin: #18-00873-C-2 (Kane)
 - Heritage Woods Of South Elgin Owner LLC: #19-01997-C-2 (Kane)

Mr. Bilotta moved to deny the requests to re-open proofs and not allow to file new/additional evidence. Mrs. Kinion Seconded the Motion, and it carried 5-0.

6. Attachments

As to Attachment A, Chairman Freeman moved to approve the attachment. 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. Mr. Bilotta 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. Bilotta 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

The PTAB closed 1,348 appeals for the month and the backlog count is 89,237 cases pending as of 11/25/20.

7. Other Business

Chairman Freeman moved to Executive Session pursuant to general provisions (5 ILCS 120/2) (C-1) to discuss a personnel issue. Mr. Bilotta seconded the Motion and it carried 5-0.

8. Adjournment

Chairman Freeman thanked the Board and staff and reported the next meeting is scheduled for January 12, 2021.

Chairman Freeman wished all very happy holidays and a good New Year.

There being no other business to discuss, Chairman Freeman moved to adjourn the meeting at 12:15 p.m. Mr. Bilotta seconded the Motion, and it carried 5-0.

Respectfully Submitted,

/s/ Michael O'Malley

Michael I. O'Malley

Executive Director and General Counsel

12/08/2020

MO/dl