



State of Illinois
PROPERTY TAX APPEAL BOARD

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**Minutes of the
Property Tax Appeal Board
February 9, 2021 – 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: Ram Natarajan, Attorney
4 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 January 12, 2021, as presented. Mr. Bilotta seconded the motion, and it carried 5-0.

3. Adoption or Amendments to the Agenda

Chairman Freeman moved to amend the Agenda advancing Item "r." under Section 5., Discussion of Motions, to the beginning of the meeting, allowing Attorney Natarajan to present his case. Mrs. Kinion 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

r. Notice of Petition to Revive Judgement (Moved from Section 5. Discussion of Motions)

DW Reality: #06-25013-I-1 (Cook - Lake)

Stefan Noe: #08-30427-R-1 (Cook - Lakeview)

Olayinka Ayankoya: #04-24081-R-1 (Cook - Maine)

Paul Carberry: #07-30769-R-1 (Cook - Oak Park)

Russell & Linda Christopher: #02-28233-R-1 (Cook - Worth)

Michael Inbasekaran: #05-21187-R-1 (Cook - Palatine)

Peter / Katrine Keller: #03-29695-C-1 (Cook - Jefferson)

Thomas Koszulinski / Orland Chateau: #05-25924-C-1 (Cook - Orland)

Crestwood Condominium Assn: #04-24938-R-3 (Cook - Maine)

Ravinder Sethi: #02-21780-C-1 (Cook - Cicero)

John Wagner: #06-23529-R-1 (Cook - Palatine)

Barbara H. Werling: #06-28112-R-1 (Cook - Thornton)

Mr. Ram Natarajan represented the Petitions to Revive Judgment in the above-listed matters. Notice was served on the prior counsel and Mr. Natarajan has also submitted copies of the engagement agreement with Natarajan Worstell LLC (counsel). Natarajan also filed a letter from the appellants, which stated that they hired Kensington Research & Recovery, Inc. to recover overpayments of their taxes. These letters request the PTAB recognize Natarajan Worstell LLC/Ram Natarajan as counsel for revival motions. Additionally, Natarajan submitted a letter from the appellants to their respective prior counsel terminating representation in each case was filed with PTAB. Mr. Natarajan did not submit proof of service/notice to the Cook County Board of Review (CC-BOR) even though the petitioners are asking this Board to revive a judgment against the CC-BOR. Notice of the petitions was sent to the Cook County State's Attorney's Office as counsel for the Cook County Board of Review by the Executive Director.

Mr. Michael O'Malley, PTAB Executive Director and General Counsel, and the PTAB Board discussed the issues presented and the lack of authority to enter an order reviving a judgement. A lengthy discussion followed.

Mr. O'Malley stated in reviewing this matter; he knew the Board had reviewed this in the past, but as the new General Counsel and Executive Director he researched this petition, and his advice was that PTAB does not have authority to issue a revival. According to Mr. O'Malley, revival is a remedy available in the courts because a statute explicitly authorizes such a remedy. The powers of any administrative body are limited to the powers given to it by the General Assembly. There's a statute of limitations that exists on several judgments, if we were to issue

a revival, we would be circumventing the power of the legislature to enter that statute of limitations.

Mr. O'Malley stated his recommendation to the Board is to issue a certified copy of disposition certifying the Board's decision in each of the twelve cases but deny the petition to revive. The petition is void of any legal basis in which the Board may revive judgment of this magnitude and has gone uncollected for this long.

Mr. O'Malley stated he realizes this is a departure from what has happened in the past if counsel can point to an enabling Statute in the Property Tax Code that allows the Board to revise a judgment, he would be happy to look at it.

Chairman Freeman thanked Mr. O'Malley for his review and analysis, pointing out his conclusion. A lengthy discussion followed, including the statute of limitation.

Mr. Natarajan stated he would prepare documentation to support the prior submissions, how it was presented in the past, and a supporting brief providing more direct insight and getting the information to PTAB General Counsel, the Board, and the Cook County Board of Review. Mr. O'Malley and Mr. Natarajan will contact the Treasurer's Office for their input.

Chairman Freeman moved to continue this matter to our next PTAB Board Meeting scheduled for March 9, 2021. Mr. Bilotta seconded the motion, and it carried 5-0.

4. Executive Director's Report

Mr. O'Malley reported on Remote Hearings. He stated none have gone to hearing yet. We are looking at codifying on our rules the policies and procedures for virtual hearings.

Mr. O'Malley provided an update on the 2011-24443-C-3 401 North Wabash Venture, LLC (Trump Tower) case. Mr. O'Malley reached out to the OEIG and inquired about the status of their investigation. As expected, they were not able to give me any information. O'Malley did ask if the Board could proceed with the case. The OEIG response was that they could not provide us advice, but we should proceed as we deem appropriate. Mr. O'Malley stated that the OEIG investigation is still ongoing as a staff member was recently contacted by the OEIG for an interview. This matter was added to the agenda as item "S" under Section 5. Motions for Discussion.

Mr. Freeman moved to advance item S. 401 North Wabash Venture, LLC. (Trump Tower): #11-24443 (Cook) from Section 5. Discussion of Motions, to the Executive Director's Report for discussion. Mr. Bilotta seconded the motion, and it carried 5-0.

s. 2011-24443-C-3 401 North Wabash Venture, LLC (Trump Tower)

Mr. O'Malley reported PTAB staff held a hearing in this matter, and all evidence has been received. In April 2020, this matter was placed on the agenda. Before a decision was issued, the Board learned that an investigation was initiated by the Office of the Executive Inspector General concerning the staff's handling of this case. The Board, acting out of an abundance of caution and in the interest of justice, deferred issuing a decision.

Chairman Freeman moved to direct PTAB's General Counsel to review this matter in its entirety, including the current internal policies, recommend a course of action and present those options to the Board at its March meeting. Mr. Bilotta seconded the motion, and it carried 5-0.

Chairman Freeman thanked Mr. O'Malley for his report on 401 North Wabash Venture LLC. and returned to the Executive Director's Report's regular format.

Mr. O'Malley provided the HR/Fiscal Update. He reported we lost Liz Moody to the House of Representatives. We are working on replacing her. The most pressing need this departure creates is that we need someone to answer the phones. We get a lot of questions from non-lawyers. During the supervisor's meeting, we decided to route all technical questions to ALJ's instead of having staff answer these types of questions. We will inform staff at our next all-staff meeting later this month. In the meantime, Mr. Moffat will look into hiring a temp worker to answer phones as this is our busy time with processing our appeals that are coming in by mail and need to be scanned. Mr. O'Malley reported Jackie Rekesius applied for and was promoted to the Office Coordinator opening that we had. Jackie was helpful in training Liz and will have to revert to some of her duties until that position is filled.

Mr. O'Malley reported on Fiscal matters; he said we are still awaiting budget hearings to see if we will need to make any cuts in the next FY. We are optimistic that because of our size and backlog, this will not be necessary.

Mr. O'Malley provided an IT Update. He reported we had completed the migration to the 2019 SQL server. We will also start working on upgrading the PCs throughout the agency. All ALJs should now have a webcam to begin to schedule multiple hearing officers a day for virtual hearings.

Mr. O'Malley reported on holding our first supervisors' meeting this past month. It went well we are working on issues we identified in the meeting.

Mr. O'Malley reported we proposed legislation to the Governor's Office, which has also been submitted to the Legislative Reference Bureau. The legislation would create a supplemental fund where our filing fees would accumulate and then be allocated to PTAB operations.

Mr. O'Malley reported on Wednesday, February 3, he was contacted and told that we need to start planning the Stratton Building vacating. CMS is looking at space in the Armory Building for PTAB. We may have 18 months left before we must move. But we need more space anyway.

Mr. O'Malley presented the Board member schedule for onsite Board member attendance at the respective offices for 2021. He stated this concluded his report and that the next meeting is scheduled for 10:00 a.m., Tuesday, March 09, 2021.

Chairman Freeman moved to approve the Executive Director's Report. Mrs. Kinion seconded the motion, and it carried 5-0.

5. Discussion of Motions

- a. Jani Gjoni: #19-06624-R-1 (DuPage) (BOR notice 9/24 & due date 12/23)*
Jakub Bochenek: #19-06627-R-1 (DuPage) (12/23)*
Zbyszek Zapart: #19-06629-R-1 (DuPage) (12/23)*
Marzena Oberski: #19-06630-R-1 (DuPage) (12/23)*
Pecoraro Battista: #19-06631-R-1 (DuPage) (12/23)*
Paul Bochenek: #19-06634-R-1 (DuPage) (12/23)*
Dariusz Gebala: #19-06636-R-1 (DuPage) (12/23)*
Wiera Sulczewski: #19-06641-R-1 (DuPage) (12/23)*
Stanislaw Pyrdol: #19-06642-R-1 (DuPage) (12/23)*
Robert Honig: #19-06663-R-1 (DuPage) (12/23)*
Robert Honig: #19-06666-R-1 (DuPage) (12/23)*
Virginia Ciaccio: #19-06696-R-1 (DuPage) (12/23)*
Marcie Bulbuc: #19-07311-R-1 (DuPage) (BOR notice 10/1 & due date 12/30)*
Stanislaw Zachwieja: #19-07756-R-1 (DuPage) (12/30)*
Marcie Bulbuc: #19-08007-R-1 (DuPage) (12/30)*
Daniel DiPaolo: #19-08042-R-1 (DuPage) (12/30)*
Thomas Battista: #19-08043-R-1 (DuPage) (12/30)*
Riccardo Sette: #19-08044-R-1 (DuPage) (12/30)*
Moosa Shubak: #19-08322-R-1 (DuPage) (BOR notice 10/8 & due date 1/6)*
Edward & Laura Solomon: #19-08346-R-1 (DuPage) (1/6)*
Miranda Kouri: #19-07087-R-1 (DuPage) (12/30)*
Michael J. & Sherry L. Scheller: #19-07124-R-1 (DuPage) (12/30)*
David Ligman: #19-07665-R-1 (DuPage) (12/30)*
Miroslaw Kopaczewski: #19-07730-R-1 (DuPage) (12/30)*
Miroslaw Kopaczewski: #19-07731-R-1 (DuPage) (12/30)*
Michael & Karen Poulos: #19-07740-R-2 (DuPage) (12/30)*
Robert King: #19-07846-R-1 (DuPage) (12/30)*
Seth Chapman: #19-07993-R-1 (DuPage) (12/30)*

Richard Wilburn: #19-08006-R-1 (DuPage) (12/30)*
David Rachus: #19-08030-R-1 (DuPage) (12/30)*
Timothy & Linda Shackelford: #19-08038-R-1 (DuPage) (12/30)*
Stephen Koslow: #19-08039-R-1 (DuPage) (12/30)*
Miroslaw Kopaczewski: #19-08040-R-1 (DuPage) (12/30)*
Kevin Moran: #19-08075-R-1 (DuPage) (12/30)*
Magda & Martin Kurowski: #19-08089-R-1 (DuPage) (12/30)*
Kelli Homes: #19-08092-R-1 (DuPage) (12/30)*
James J. & Jo Ann Adams: #19-08194-R-1 (DuPage) (12/30)*
Mark Kmiecik: #19-08247-R-1 (DuPage) (12/30)*
Lynn Refer: #19-08248-R-1 (DuPage) (12/30)*
Keith Voogd: #19-01252-R-1 (DuPage) (BOR notice 10/8 & due date 1/6)*
Michael Kenny: #19-08307-R-1 (DuPage) (1/6)*
George Koutsogiannakis: #19-08312-R-1 (DuPage) (1/6)*
Mark Grego: #19-08319-R-1 (DuPage) (1/6)*
Andrew Conti: #19-08348-R-1 (DuPage) (1/6)*
Adam Niczyporuk: #19-08374-R-1 (DuPage) (1/6)*
Sofia Halcomb: #19-08411-R-1 (DuPage) (1/6)*
K6 LLC Robert Keith: #19-08412-R-1 (DuPage) (1/6)*
K6 LLC Robert Keith: #19-08413-R-1 (DuPage) (1/6)*

Chairman Freeman moved to grant the DuPage County Board of Review a 30-day final extension, accept the BOR evidence & notify the appellants accordingly. Mr. Bilotta seconded the motion, and it carried 5-0.

- b. Kirk Road LLC: #19-02283-I-3 (Kane)
Bloomingdale Bank & Trust #1068: #19-02295-I-2 (Kane)
Randall Road Partners LLC: #19-02375-C-2 (Kane)

Mr. Bilotta 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.

- c. Catholic & Community Credit Union: #19-00392-C-2 (St. Clair)
Angels by Day LLC: #19-00393-C-2 (St. Clair)
Valley View Estates LLC: #19-02136-C-2 (St. Clair)

Mr. Bilotta moved to grant the St. Clair County Board of Review a final 60-day extension in each appeal. Mr. Steffen seconded the motion, and it carried 5-0.

- d. Theracomp LLC: #19-02277-C-2 (Kane)
Kelly Hellyer: #19-02380-C-1 (Kane)

Danco Group LLC: #19-02381-C-1 (Kane)

Mr. Bilotta 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.

e. Steven Stecker: #19-02357-R-1 (Kane)

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

f. Hoffer Plastics Corporation: #19-02294-I-3 (Kane)

Mark Gasick: #19-02372-R-1 (Kane)

Ervin Flores: #19-02477-R-2 (Kane)

Mr. Freeman moved to grant the Kane County Board of Review a final 30-day extension in the R-1 appeal and a final 60-day extension in the R-2 and I-3 appeals. Mr. Steffen seconded the motion, and it carried 5-0.

g. Steven Croxford: #19-09242-F-1 (Jersey)

Mr. Steffen moved to grant the Jersey County Board of Review a final 30-day extension. Mr. Bilotta seconded the motion, and it carried 5-0.

h. Cadeco, LLC: #19-09108-C-2 (Jersey)

Mr. Steffen moved to grant the Jersey County Board of Review a final 30-day extension. Mr. Bilotta seconded the motion and it carried 5-0.

i. Cass Hierman & Wendy Murphy-Hierman: #19-09069-R-1 (Jersey)

Mr. Steffen moved to grant the Jersey County Board of Review a final 30-day extension. Mr. Bilotta seconded the motion and it carried 5-0.

Timothy Wagenbach: #19-01863-F-1 (Peoria)

j.

Mr. Bilotta moved to grant the Peoria County Board of Review a final 60-day extension. Mr. Steffen seconded the motion and it carried 5-0.

- k. Lawrence Wagenbach: #19-01385-I-1 (Peoria)
Lawrence Wagenbach: #19-01386-I-1 (Peoria)
Future Harvest LLC: #19-01387-C-1 (Peoria)
James McNaughton - Bellevue Land LLC: #19-01835-C-1 (Peoria)
Mr. Bilotta 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 5-0.

- l. Akron Services LLC: #19-01858-I-1 (Peoria)

Mr. Bilotta moved to grant the Peoria County Board of Review a final 60-day extension. Mr. Steffen seconded the motion and it carried 5-0.

- m. First Mid Bank & Trust: #19-09318-C-2 (Edgar)

Mr. Bilotta moved to grant the Edgar County Board of Review a final 60-day extension. Mr. Steffen seconded the motion and it carried 5-0.

- n. Thomas Sandborg: #19-01826-R-1 (Peoria)
Kevin Colgan: #19-01830-R-1 (Peoria)
Renner Properties: #19-01834-R-1 (Peoria)
Kenneth Fraser: #19-01853-R-1 (Peoria)
Matthew Coulter: #19-01862-R-1 (Peoria)
Richard Welch: #19-01939-R-1 (Peoria)
Kevin Schoeplein: #19-01944-R-1 (Peoria)
Edward Ward: #19-01827-R-1 (Peoria)

Mr. Bilotta 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 5-0.

- o. Walgreens: #19-00396-C-2 (Kane)
Walgreens: #19-00397-C-2 (Kane)
Walgreens: #19-00398-C-3 (Kane)
Walgreens: #19-00399-C-2 (Kane)
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. Bilotta moved to grant the Kane County Board of Review a final 90-day extension in each appeal. Mrs. Kinion seconded the motion and it carried 5-0.

- p. Robert Zimmer: #19-40884-I-1 (Cook - Schaumburg)

Chairman Freeman moved to deny the request to reinstate. Mr. Steffen seconded the motion and it carried 5-0.

- q. Caton Holdings, Inc.: #18-05867-C-1 (Effingham)

Mr. Bilotta moved to deny the request to reinstate the appeal. Mr. Steffen seconded the motion and it carried 5-0.

- r. Notice of Petitions to Revive Judgement: This item was moved to the beginning of the Meeting after Item 3. Adoption of Amendments to the Agenda.

- s. 401 North Wabash Venture, LLC. (Trump Tower): #11-24443 (Cook)
This item was moved to Section 4. Executive Director's Report,

6. Attachments

As to Attachment A, Mr. Bilotta moved to approve the attachment.. Chairman Freeman seconded the motion and it carried 5-0.

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

As to Attachment C, Mr. Bilotta 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, Mrs. Kinion moved to approve the attachment. Chairman Freeman 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 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, Mr. Steffen moved to approve the attachment. Mrs. Kinion seconded the motion and it carried 5-0.

Workload Report

Mr. O'Malley reported we closed 1,991 decisions for the month. The current backlog is 86,969 cases.

7. Other Business

There was no other business to report.

8. Adjournment

Chairman Freeman moved to adjourn the meeting at 11:55 a.m. Mr. Bilotta seconded the Motion and it carried 5-0.

Respectfully Submitted,

Michael I. O'Malley
Executive Director and General Counsel

MIO/dl