



State of Illinois
PROPERTY TAX APPEAL BOARD

Wm. G. Stratton Office Bldg.
401 South Spring St., Rm. 402
Springfield, Illinois 62706
(T) 217.782.6076
(F) 217.785.4425
(TTY) 800.526.0844

KEVIN L. FREEMAN
Chairman

Suburban North Regional Office
9511 W. Harrison St., Suite LL-54
Des Plaines, Illinois 60016
(T) 847.294.4121
(F) 847.294.4799

MICHAEL I. O'MALLEY
Executive Director & General Counsel

Minutes of the
Property Tax Appeal Board
March 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:** 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. A board member was present in each office for the meeting, which was held via WebEx.

2. Approval of Minutes from Previous Meeting

Mr. Bilotta moved to approve the Board Minutes of February 9, 2021, as presented. Mrs. Kinion seconded the motion, and it carried 5-0.

3. Adoption or Amendments to the agenda

Chairman Freeman moved to amend the agenda to move into Executive Session following Other Business to discuss Section 5. Item "v" 401 North Wabash Venture, LLC: PTAB Docket #11-24443. Mrs. Kinion seconded the motion, and it carried 5-0.

BOARD MEMBERS

Jim Bilotta
Frankfort

Vacant

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

4. Executive Director's Report

Mr. O'Malley discussed Remote Hearings. He reported our first virtual hearings occurred at the end of February; Three (3) from the Springfield Office (SPO) and one (1) from the Des Plaines Office (DPO). The hearings went relatively smooth. The attorneys for the appellant and the intervener were very professional and able to advocate for their respective clients. Both sides had at least one witness. There were a few issues that we will address, but nothing major.

Mr. O'Malley reported Tom Kelly (DPO) and Carol Kirbach (SPO) have finished drafting changes to our administrative rules to codify virtual hearing policies and procedures. The management team has reviewed Tom and Carol's draft for comment and approval, and the draft was sent to all ALJ's for feedback. After which, I will send the rule changes to the Index Department for publication in the Illinois Resister to begin the first 45-day notice period.

Mr. O'Malley reported he submitted a Confidential General Counsel's Memorandum regarding 2011-24443-C-3 401 North Wabash, LLC to the PTAB Board Members via a confidential email. This case is on the agenda for discussion as item v.

Chairman Freeman started a discussion of the confidential Memorandum under Section 5. Discussion of Motions, item v., will be discussed in Executive Session under the general provisions (5 ILCS 120/2) (c) of the Illinois Open Meetings Act before Adjournment of this meeting.

Mr. O'Malley presented the HR/Fiscal and IT Updates.

Mr. O'Malley provided the HR Update: He reported he submitted a request to CMS that Steve Waggoner be reappointed Chief Administrative Law Judge instead of opening the position to a competitive bidding process. We are waiting for a response from CMS or the hiring monitor. He further reported we are going to start the project of updating the employee handbook. He said he plans to have this project completed by the end of 2021, if not sooner. Any changes will have to be run through the union, but this is an excellent opportunity to address the post-COVID work structure of PTAB.

Mr. O'Malley provided a Fiscal Update: He reported that PTAB proposed legislation that would create a supplemental fund to grab filing fees should the PTAB want to go that route. We have a sponsor in the House, and we met with the Senate President to make our case for the fund. Chairman Freeman was able to set up that call. He stated that this fund's creation does not mean PTAB will be charging a fee, but it does put the mechanisms in place to make it possible for PTAB to use those funds solely for its operations.

Mr. O'Malley provided the IT Update: He reported we met with the Cook County Board of Review and Cook County Assessor to work out how they would submit their evidence

to PTAB. The problem discussed is not our problem, but rather their issue. We will be able to accept their evidence.

Mr. O'Malley reported on Office Space. He said the House GOP wants their space back that we are using in the SPO. He met with the Capitol Architect, walked through the office space, and talked about our needs. Mr. O'Malley thinks she realizes that we are bursting at the seams, metaphorically speaking. She will investigate getting us additional space in the Stratton building for either our files or staff. Moving staff to a secondary office is not ideal. The Architect is concerned about the amount of weight in our office due to the large volume of paper files. Since PTAB doesn't have electronic filing, this is our reality. It is likely they will move our files somewhere else.

Mr. O'Malley reported Dan House and Jeramie Strode traveled to the DPO to drop off files and organize the file room. He stated they did a great job getting it organized, and we need to keep up on it. I do not think this is a full-time job, but the DPO will need a part-time worker. The empty file cabinets will be sent to surplus by Mr. O'Malley, so this does not happen again. Once we get a temporary clerk, Jeramie will travel to the DPO to train him/her and come up once or twice a year to ensure it is kept organized.

Mr. O'Malley reported Dan Hynes, the Deputy Governor who oversees PTAB, has a new deputy. Christy George replaced Lisa Duarte, who went back to the private sector. Christy previously worked at the Illinois Commerce Commission as Executive Director. He further reported I spoke with her, and she understands the needs of PTAB in terms of funding and system updates, i.e., e-filing. She specifically mentioned a case management system. Of course, all of this is much more feasible with electronic filing.

Mr. O'Malley presented the Board Member Schedule for onsite Board attendance at the respective offices for the year 2021.

Mr. O'Malley reported the next meeting is scheduled for 10:00 a.m., Tuesday, April 13, 2021.

Chairman Freeman thanked Mr. O'Malley for his report and inquired how the hearing officers are transitioning to online hearings. Mr. O'Malley replied it has been positive. There are a few things to iron out, especially with more significant cases; pre-hearing conferences may need to be scheduled.

Chairman Freeman inquired about holding Staff Meetings. Mr. O'Malley reported we had one in January. The Supervisor's/Management Team meeting is scheduled for next week, and the agenda for the All-Staff Meeting, which is planned for early April, will be discussed.

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

5. Discussion of Motions

- a. Padma Rao: #19-20668-R-1 (Cook - Evanston)

Mrs. Kinion moved to deny the request for further extensions and dismiss the appeal. Mr. Steffen seconded the motion, and it carried 5-0.

- b. Allan K Herman: #19-01333-C-2 (Peoria)
Kathleen Maxey: #19-01686-R-1 (Peoria)

Mr. Steffen moved to grant the Peoria County Board of Review a final 90-day extension in the "C-2" appeal and a final 60-day extension in the "R-1" appeal. Mrs. Kinion seconded the motion, and it carried 5-0.

- c. 124 Main LLC: #19-02481-C-1 (Kane)

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

- d. Patrick Brydon: #18-05782-R-1 (St. Clair)
William Malec: #18-05805-R-1 (St. Clair)
Afton Chemical Corporation: #19-01991-I-3 (St. Clair)
Ann and Michael Alexander: #19-02077-R-1 (St. Clair)

Mrs. Kinion moved to grant the St. Clair County Board of Review a final 60-day extension in each of the R-1 appeals and grant a 60-day extension in the I-3 appeal. Mr. Steffen seconded the motion, and it carried 5-0.

- e. Douglas Raymond: #19-01878-R-1 (St. Clair)

Mrs. Kinion moved to deny the request for extension and default the St. Clair Board of Review. Mr. Bilotta seconded the motion, and it carried 5-0.

- f. INEOS: #19-00251-I-3 (Will)

Chairman Freeman moved to grant the Will County Board of Review a 60-day extension. Mrs. Kinion seconded the motion, and it carried 4-0, with Mr. Bilotta leaving the meeting shortly due to a technical phone connection issue.

- g. Mario Allegro: #19-00071-C-2 (Champaign)
AEI Fund Mgmt. Inc. Brian Schulz: #19-00072-C-2 (Champaign)

Mrs. Kinion moved to grant the Champaign County Board of Review a final 30-day extension in each appeal. Mr. Steffen seconded the motion, and it carried 5-0, with Mr. Bilotta rejoining the meeting.

- h. Woodward & Barbara Ann, LLC: #18-05777-C-2 (Kane)
Pine Ridge 8 LLC: #18-05778-C-2 (Kane)
Bridgestone Retail Operations LLC: #19-02201-C-1 (Kane)
Belmont Machinery Company: #19-02205-I-2 (Kane)
PNC Bank NA: #19-02206-C-2 (Kane)
1811 Felten Aurora LLC: #19-02207-C-1 (Kane)
Symphony Courtside LLC: #19-02253-C-3 (Kane)
W and T Velasco Revocable Trust: #19-02257-C-2 (Kane)
Balas Inc: #19-02187-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.

- i. Thomas Nierman / TJTJ, LLC: #19-03283-I-1 (McHenry)
Chris & Andrea Henning: #19-03632-R-1 (McHenry)

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

- j. Nicor Gas Real Estate: #19-02168-I-2 (Kane)
Don Michels: #19-02183-C-2 (Kane)
DKM Enterprises LLC: #19-02184-C-2 (Kane)
Elgin Industries Inc: #19-02185-I-3 (Kane)
PNC Bank NA: #19-02188-C-2 (Kane)
International Paper Company: #19-02189-I-3 (Kane)
Victorino Martinez: #19-02190-I-2 (Kane)
Jack Lockhart: #19-02204-I-2 (Kane)

Breakthrough, LLC: #19-02363-C-3 (Kane)
NTN Elgin Corporation: #19-02365-I-3 (Kane)
Gerald Realty Holdings, LLC: #19-02366-C-2 (Kane)
NTN Elgin Corporation: #19-02367-I-3 (Kane)
Stephan Hecht: #19-02394-I-2 (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.

- k. George Olsen: #19-03564-R-1 (McHenry)

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

- l. First National Bk of Omaha Tr. No. 1695: #19-01795-C-2 (Kendall)

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

- m. Kelsey Fuecht Delnor Comm. Health Care Foundation: #19-02279-C-3 (Kane)
Rainbow Aurora LLC: #19-02368-C-2 (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.

- n. Julian Wen Bee: #19-42495-C-2 (Cook - North Chicago)

Mr. Bilotta moved to reinstate the appeal and notify the Cook County Board of Review. Mr. Steffen seconded the motion, and it carried 5-0.

- o. Eric Chang: #18-41128-I-1 (Cook - North Chicago)

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

- p. Renee and Matthew Dietz: #18-05783-R-1 (Kane)

Mr. Bilotta moved to deny the request to reinstate. Mrs. Kinion seconded the motion, and it carried 5-0.

- q. Jason Falkinham: #19-06101-R-1 (Lake)

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

- r. 115 S. Parkside LLC: #19-37311-R-1 (Cook -West Chicago)

Mrs. Kinion moved to deny the request to reinstate. Mr. Bilotta seconded the motion, and it carried 4-0 with Ms. Buckley recusing.

- s. Willia J Schiestel: #17-21140-R-1 (Cook - Palatine)

Mrs. Kinion moved to grant the appellant's request to vacate/rescind the decision and dismiss the appeal. Mr. Steffen seconded the motion, and it carried 5-0.

- t. White Oak Project Company, LLC: #19-03118-C-3 (Lake)

Mrs. Kinion moved to grant the Motion to Stay the issuance of the PTAB's decision in the 2019 appeal until the PTAB Board meeting scheduled for September 14, 2021. Chairman Freeman seconded the motion, and it carried 5-0.

- u. 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)

This matter was discussed in length at the PTAB February 9, 2021 Meeting and was carried over to the PTAB March 2021 Meeting.

Mr. Bilotta moved to continue this case to the next Board Meeting scheduled for April 13, 2021 Board Meeting. Mrs. Kinion seconded the motion, and it carried 5-0.

- v. 401 North Wabash Venture, LLC. (Trump Tower): #11-24443 (Cook)

Chairman Freeman moved to postpone this matter and discuss it in Executive Session to protect the General Counsel's Memorandum's confidentiality. Mr. Steffen seconded the motion, and it carried 5-0.

6. Attachments

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

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

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

Workload Report

Mr. O'Malley reported PTAB closed 1,831 decisions for the month. The current backlog is 88,813 cases.

7. Other Business

There was no other business to discuss.

The Board moved to Executive Session to discuss Item v. 401 North Wabash Venture, LLC (Trump Tower): #11-24443 (Cook).

Following Executive Session Chairman Freeman thanked the Executive Director / General Counsel for providing a privileged and confidential memorandum and an excellent analysis of the different courses of action for this Board to consider.

Chairman Freeman stated, there were never any allegations made that there was anything improper with the hearing itself. The only claims that were made concerned how the recommendation was conveyed to the Board. The OEIG of Illinois has yet to conclude this investigation, and this case has languished for almost a year. It seems this added to the detriment of the appellant and taxing bodies to have had to wait for this extended period of this time. In the absence of any findings from the OEIG, it would behoove this Board and help us fulfill our mission if we were to proceed on this case to consider the issues that threw the process into question, which the OEIG is investigating. Mr. Freeman recommended that the Board assign the duty of reviewing the prior recommendation and draft recommendation and all the evidence submitted by the parties and present to the Board a new recommendation based on the evidence. The Executive Director should work with an independent hearing officer (independent of either prior recommendation) to prepare the opinion. The independent hearing officer should understand he/she reports solely to the Executive Director/General Counsel for this case and not to any other PTAB staff member or Board Member. The Executive Director should deliver the recommendation to the Board at the April or May board meeting.

Chairman Freeman moved to direct the Executive Director to review both the prior recommendation and drafted decision which was ultimately not recommended, review the evidence, and either author or supervise the drafting of an independent recommendation and present it at the April or May Board Meeting. Mr. Steffen seconded the motion, and it carried 5-0.

8. Adjournment

Chairman Freeman moved to adjourn the meeting at 12:15 p.m. Mr. Steffen seconded the Motion, and it carried 5-0.

Respectfully Submitted,

Michael I. O'Malley
Executive Director and General Counsel

MIO/dl