

# State of Illinois PROPERTY TAX APPEAL BOARD

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Minutes of the Property Tax Appeal Board April 13, 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:** 5 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.

Ms. Buckley initially had a problem with her connection but rejoined the meeting after a short interruption.

### 2. Approval of Minutes from Previous Meeting

Mr. Bilotta moved to approve the Board Minutes of March 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 approve the Agenda as presented. Mr. Bilotta seconded the motion, and it carried 5-0.

**BOARD MEMBERS** 

Chairman Freeman congratulated Mrs. Dana Kinion and Mr. Robert Steffen for their reappointment to the PTAB Board by Governor Pritzker.

# 4. Executive Director's Report

Mr. O'Malley reported that Mr. Steffen was re-appointed to the Board by Governor Pritzker on April 8, 2021, albeit temporarily until the Senate confirms him.

Mr. O'Malley presented the HR/Fiscal Update. He reported that we are working on bringing in temporary workers for both the SPO and DPO Offices.

He further reported that we participated in the budget hearings with both the House and the Senate. We stressed the growing backlog and the need for additional staff to address the backlog. The questions posed to us revolved around solutions to the problem. One question posed was whether hiring other staff on a contract basis would help alleviate the problem. I responded that that idea was part of the "master plan." He reported the number of open cases currently is 92,426.

Mr. O'Malley presented the IT Update – He reported that Illinois received more than \$20 billion as part of the American Rescue Plan. The Governor's Office asked all agencies to submit proposals for the funds that fit within the funds' Congressionally mandated uses. We submitted a request for funds to address PTAB's operations in a COVID work environment, including e-filing. We hope to obtain funds to procure, through a state master contract, an e-filing vendor, and upgrade our computers and obtain laptops for staff.

Mr. O'Malley reported on the quarterly All-Staff Meeting held on April 8. He stated the meeting lasted for an hour and a half, much longer than anticipated. We had a long discussion regarding PTAB's use of *sua sponte* judicial notice. There are strong feelings on both sides. Steve Waggoner and I will discuss the issue further and set up guidelines.

Mr. O'Malley reported on Legislative and Rule Changes Updates: He reported on the Supplemental Fund, stating the legislation we proposed would create a supplemental fund for PTAB to collect any filing fees has a sponsor in the IL House. The same legislation has been proposed in a Board of Revenue bill in the Senate. After discussions with the Governor's Office and the Board of Revenue, we are focusing on the Board of Revenue's bill, and our House bill will be tabled for the time being.

Mr. O'Malley reported on Rule Changes: The staff, led by Carol Kirbach and Tom Kelley, has drafted proposed rules governing virtual hearings. Steve Waggoner has reviewed their final draft, and it is on my list for final approval. After which, we will submit the changes to the Indexing Department. This should be done within the week.

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

- a. Springfield (all year) Dana Kinion
- b. Des Plaines
  - i. May Sarah Buckley
  - ii. June Kevin
  - iii. July Robert Steffen
  - iv. August Jim Bilotta
  - v. September Sarah Buckley
  - vi. November Robert Steffen
  - vii. December Jim Bilotta

Mr. O'Malley reported the next Board Meeting is scheduled for 10:00 a.m., Tuesday, May 11, 2021

Chairman Freeman thanked Mr. O'Malley for his report and asked him to look into the rule requiring a Board Member to be present at each of the PTAB Offices for the PTAB Board Meetings.

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

### 5. Discussion of Motions

a. Steve Harder, HB Equities: #19-09466-R-1 (Kankakee)

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

b. AHIP IL Jacksonville Properties LLC: #19-02597-C-3 (Morgan)

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

c. MKD Enterprises Of Elgin LLC: #19-02186-C-2 (Kane) Wessel Court East LLC: #19-02440-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 carried5-0.

d. Terry Thies: #17-06730-R-1 (St. Clair)
David Sbarbaro: #19-02224-R-1 (St. Clair)
Robert Stauder: #20-00036-R-1 (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.

e. Ray Anderes: #17-06726-C-1 (LaSalle) Ray Anderes: #18-05864-C-1 (LaSalle) Ray Anderes: #19-09349-C-1 (LaSalle)

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

f. DSI Manteno Owner, LLC: #14-04151-C-3 (Kankakee) DSI Manteno Owner, LLC: #15-06856-C-3 (Kankakee)

Mr. Steffen moved to deny the Kankakee County Board of Review a further extension of time to submit evidence. Mrs. Kinion seconded the motion, and it carried 5-0.

g. Steve Harder HB Equities: #19-09488-R-1 (Kankakee) Steve Harder HB Equities: #19-09489-R-1 (Kankakee) Steve Harder, HB Equities: #19-09490-R-1 (Kankakee)

Mr. Bilotta moved to grant the Kankakee County Board of Review a final 30-day extension in each appeal. Chairman Freeman seconded the motion, and it carried 5-0.

h. Crystal Point Condo Assoc. Bldg. 6: #19-08094-R-3 (32 PINs) (Lake) Crystal Point Condo Assoc. 4: #19-08096-R-3 (22 PINs) (Lake) Crystal Point Condo. Assoc: #19-08097-R-3 (10 PINS) (Lake) Crystal Point Condo Assoc. Bldg. 2: #19-08098-R-3 (23 PINs) (Lake) Crystal Point Condo Assoc. Bldg. 1: #19-08099-R-3(13 PINs) (Lake)

Mrs. Kinion moved to deny the request to vacate dismissals. Chairman Freeman seconded the motion, and it carried 5-0.

i. Sharon Krengel: #19-08280-R-1 (Lake) Scott Patterson: #19-08282-R-1 (Lake)

Mrs. Kinion moved to deny the request to vacate dismissals. Chairman Freeman seconded the motion, and it carried 5-0.

j. Ted & Linda Sherman: #19-08055-R-1 (Lake)

Mrs. Kinion moved to deny the request to vacate dismissals. Chairman Freeman seconded the motion, and it carried 5-0.

k. 7033 South East End, LLC: #18-35743-C-1 (Cook - Hyde Park)
7535 S. Kingston, LLC: #18-35764-C-1 (Cook - Hyde Park)
by counsel based on the subject's actual income and expenses for 2016 and 2017.

Mr. Bilotta moved to vacate the request to reinstate appeals. Mr. Steffen seconded the motion, and it carried 4-0 with Chairman Freeman recusing.

1. Ellen T. Poulos Trust: #18-35653-C-1 (Cook - Lakeview)

Mrs. Kinion moved to reinstate the appeal and notify the BOR. Mr. Steffen seconded the motion, and it carried 5-0.

m. Bryan Banser: #19-47312-C-1 (Cook - Jefferson)

Chairman Freeman moved to reinstate the appeal and notify the BOR. Mr. Bilotta seconded the motion, and it carried 5-0.

n. Preserve at Woodfield: #19-49640-C-3 (Cook - Schaumburg)

Mr. Bilotta moved to reinstate the appeal and notify the BOR. Mr. Steffen seconded the motion, and it carried 5-0.

o. Kulbir Thukral: #19-07165-R-1 (Lake)

Chairman Freeman moved to reinstate the appeal with the evidence timely submitted. Mr. Bilotta seconded the motion, and it carried 5-0.

p. Colette Luchetta Stendel: #19-00460-R-1 (Will)

Gene M Lisula: #19-00461-R-1 (Will)

Dennis and Roberta Dudek: #19-00462-R-1 (Will)

Nicole Huber: #19-00463-R-1 (Will)

Matthew and Lori Schoessler: #19-00464-R-1 (Will)

Kingsley Ohiku: #19-00465-R-1 (Will) Larry Loziuk: #19-00466-R-1 (Will) Sherry Radwanski: #19-00467-R-1 (Will)

Douglas E & Donna M Partl: #19-00468-R-1 (Will)

Eugene Herrick: #19-00469-R-1 (Will) Harlan Weivoda: #19-00470-R-1 (Will)

Leigh Anne & Greta Sokalsky Papartyte: #19-00471-R-1 (Will)

Gregory K Chu: #19-00472-R-1 (Will)

Randall & Marie Agate: #19-00473-R-1 (Will)

Mihai Raicu: #19-00474-R-1 (Will)

Robert & Kathleen Meyers: #19-00475-R-1 (Will)

Anthony Shockwave: #19-00476-R-1 (Will) Luke and Sherry Straight: #19-00477-R-1 (Will)

Antonio Macias: #19-00478-R-1 (Will) Dennis Degregorio: #19-00479-R-1 (Will) Bradley & Linda Subler: #19-00481-R-1 (Will)

Mrs. Kinion moved to reinstate each of the appeals and send the incomplete checklists to the attorney at the correct e-mail address. Mr. Steffen seconded the motion, and it carried 4-0with Mr. Bilotta recusing.

q. Ian Blackburn: #19-08238-C-1 (Lake)

Mr. Bilotta moved to reinstate the appeal and notify the BOR. Mr. Steffen seconded the motion, and it carried 5-0.

r. Garrett Popcorn Shop: #19-49633-C-1 (Cook - Jefferson)

Mr. Bilotta moved to reinstate the appeal, accept the evidence, and notify the Board of Review. Chairman Freeman seconded the motion, and it carried 5-0.

s. John Eleftherakis: #17-05019-R-1 (McHenry)

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

t. Cicero Corporate Center, Inc.: #19-22128-I-2 (Cook - Cicero)

Mr. Bilotta moved to grant the appellant's Motion to Stay any proceedings in the above matter, including the issuance of any decision, for 60 days. Mrs. Kinion seconded the motion, and it carried 5-0.

u. Thomas Kolschowsky: #19-29124-C-3 (Cook – Elk Grove)

Mr. Steffen moved to grant the Motion to Stay the evidence filing period and all proceedings until April 1, 2022. Mrs. Kinion seconded the motion, and it carried 5-0.

v. 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. Bilotta moved to deny the petitions for revival. Mrs. Kinion seconded the motion, and it carried 5-0.

#### 6. Attachments

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

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

As to Attachment E, Chairman Freeman 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. Bilotta seconded the motion, and it carried 4-0 with Mrs. Kinion recusing.

As to Attachment G, Mr. Bilotta moved to approve the attachment. Mr. Freeman 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**

Mr. O'Malley reported that PTAB closed 2,870 decisions for the month. The current backlog as of 3/31/21 is 91,432 cases.

# 7. Other Business

There was no other business to discuss.

### 8. Adjournment

Mr. Bilotta moved to adjourn the meeting at 11:00 a.m. Mr. Steffen seconded the motion, and it carried 5-0.

Respectfully Submitted,

Michael I. O'Malley Executive Director and General Counsel Minutes of the Property Tax Appeal Board April 13, 2021 Page 9.

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