



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  
July 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 O'Malley, Executive Director and General Counsel, Steven Waggoner, Chief Administrative Law Judge, David Suarez, Chief Information Officer, Dianne Lerman, Recording Secretary.

**Guests:** Call-in connections identified/and unidentified as follows:  
James J. Moffat, Chief Fiscal Officer & Human Resources Manager,  
Michael Bullock, Public Service Administrator,  
Patrick McNerney  
Scott Guetzow  
Daniel Pappano  
5 Anonymous Callers

Chairman Freeman convened the meeting at 10:00 a.m. He welcomed the Board Members and the Management Team to the Property Tax Appeal Board Meeting. A Board Member was present in each of the PTAB offices for the meeting, which was held via WebEx.

**2. Approval of Minutes from Previous Meeting**

Mr. Bilotta moved to approve the Board Minutes of June 2, 2021, as presented. Chairman Freeman seconded the motion, and it carried 5-0.

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

Mr. Bilotta moved to adopt the Agenda as presented. Chairman Freeman 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*

#### **4 Executive Director's Report**

Mr. O'Malley reported on the Caseload Highlights: He said that as of 5/24/2021, there were 104,275 open cases. Currently, 107,000 cases are pending. There were 76,537 open cases at the end of FY-20. There are 57,921 cases filed in FY-21, compared to 42,044 opened in FY-20. This FY is likely to see the number of appeals filed exceed 60,000. He said downstate open cases have almost doubled. He further reported on steps taken to address this problem:

- a. Mr. O'Malley said PTAB intends to hire additional staff. We are planning on posting for 2 ALJ jobs in both DPO and SPO for a total of 4. Hopefully, we will also have the funds to bring in one additional support staff member in SPO. It does not help that we are losing office space in Springfield.
  
- b. Mr. O'Malley reported he met with Katy Straub from CMS Bureau of Administrative Hearings. Katy explained how they were able to help other administrative agencies who had large caseloads. For example, she suggested the DOR could enter an agreement with PTAB where the Department of Revenue (DOR) would hear some of our cases until we get caught up. An ALJ at DOR would take 10 cases a month to write on the evidence. Once O'Malley told her our backlog was at 104,000, she said that would not help. Next, she suggested getting emergency authority to hire hearing officers on a contract basis. I will meet with the State's Chief Labor Negotiator to talk about that at some point. But, our budget has already been set. We have already hired three contract hearing officers this past two months. Finally, she suggested a process where CMS will come in and look at our operations and make efficiency recommendations. There is a Six Sigma standard for government agencies. Mr. O'Malley explained our procedures, and she seemed to think they are efficient. The benefit would be to generate a report to submit to the GA demonstrating that we have done everything we could, and funding is the only option left. Another step we implemented is a "quick call" in Des Plaines. We set about 200 cases for hearing on a quick call with the Cook County Board of Review. Simeon did the first quick call last week, and this was successful. It got the parties talking and settled their cases, and out of all the matters, only four did not settle. Mr. O'Malley further reported we would be doing "the summer project" where we are matching up cases with law firms to get the ball rolling with the Board of Review on negotiations. A fair amount of appeals settled that way too.

Mr. O'Malley provided the HR/Fiscal Update: He reported we are looking to hire a minimum of four hearing officers. Ed Boggess will be retiring on 7/19/21, and we are looking to replace him. He further reported that we are operating within our new budget, which is higher than last year but inadequate to address the backlog. We are still waiting to hear about the additional COVID funds. I understand that negotiations will take place between the Governor and General Assembly. However, I received a recent email, and it doesn't look like we will be receiving those funds; we do not meet the criteria.

Mr. O'Malley provided the IT Update: He reported we would start working with Lake County on a process for their evidence to be submitted electronically.

Mr. O'Malley provided the Legislative and Rule Change Update: He reported our proposed rule changes for virtual hearings had been published for comment for 45 days, without comment. We are now entering the second 45-day notice period.

Mr. O'Malley reported on the All-Staff Meeting: We had a meeting between the SPO and DPO Hearing Officers two weeks ago. Our next all-staff meeting is scheduled for July 22. We will be discussing the role of the Executive Director, Chief Administrative Law Judge, and Deputy Chief Administrative Law Judge as it relates to assigning, reassigning, and replacing hearing officers on cases.

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

- a. Springfield (all year) –Dana. Kinion
- b. Des Plaines
  - i. August – Jim Bilotta (Illinois State Fair)
  - ii. September – Sarah Buckley
  - iii. November – Robert Steffen
  - iv. December – Jim Bilotta

Mr. O'Malley reported that the next meeting is scheduled for 10:00 a.m., August 17, 2021 (State Fair).

Chairman Freeman expressed the Board's gratitude to Ed Boggess for his 15 years of service to PTAB and congratulated him on his retirement.

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

## **5. Discussion of Motions**

- a. Adam & Alicia La France: #20-00832-R-1 (Kane)

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

- b. Graham C-Stores: #20-01259-C-1 (Kane)  
Sherwin Williams Company: #20-01267-C-1 (Kane)  
Gateway Industrial Properties: #20-01418-I-3 (Kane)  
Gateway Industrial Properties: #20-01419-I-3 (Kane)  
Gateway Industrial Properties c/o Revantage Corporate: #20-01420-I-3 (Kane)

Gateway Industrial Properties: #20-01421-I-3 (Kane)  
Gateway Industrial Properties: #20-01422-I-3 (Kane)  
Gateway Industrial Properties: #20-01423-I-2 (Kane)  
Gateway Industrial Properties c/o Revantage Corporate: #20-01424-I-3 (Kane)  
Revantage Corporate Gateway Industrial Properties: #20-01425-I-3 (Kane)

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

- c. Locust Hills Village LLC: #19-09506-C-3 (St. Clair)

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

- d. Littlejohn Grain, Inc: #20-04199-C-3 (Clark)

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

- e. Kindred Healthcare LLC: #20-06676-C-3 (DeKalb)

Chairman Freeman moved to grant the DeKalb County Board of Review a final 90-day extension. Mrs. Kinion seconded the motion, and it carried 5-0.

- f. West Aurora Plaza LLC: #20-01670-C-3 (Kane)  
St. Charles Executive Center Owner LLC: #20-01694-C-3 (Kane)  
McDonald's Corporation: #20-01816-C-2 (Kane)  
Elgin Management LLC: #20-01829-I-3 (Kane)  
Nicholas Fitz: #20-01830-R-1 (Kane)  
Old Second National Bank: #20-01831-C-2 (Kane)  
Old Second National Bank: #20-01832-C-2 (Kane)  
Old Second National Bank: #20-01833-C-1 (Kane)  
Shreeji Realty LLC: #20-01834-C-2 (Kane)  
Aamir Bandukda: #20-01837-I-1 (Kane)

Mrs. Kinion moved to grant the Kane County Board of Review a final 30-day extension in each class "1" appeal and a final 60-day extension in each class "2" & class "3" appeals. Mr. Steffen seconded the motion, and it carried 5-0.

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

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

- h. Evergreen Place Decatur: #20-06689-C-3 (Macon)

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

- i. Cara Amy: #20-01881-R-1 (Kane)  
George Drake: #20-01882-R-1 (Kane)  
Jaroslaw & Dorota Jozwiak: #20-01883-R-1 (Kane)  
Sandra Turek: #20-01884-R-1 (Kane)  
Walgreens: #20-01896-C-2 (Kane)  
Walgreens: #20-01897-C-3 (Kane)  
Walgreens: #20-01898-C-3 (Kane)  
Walgreens: #20-01899-C-3 (Kane)  
Walgreens: #20-01900-C-3 (Kane)  
Walgreens: #20-01901-C-3 (Kane)  
Walgreens: #20-01902-C-3 (Kane)  
Walgreens: #20-01903-C-3 (Kane)  
Walgreens: #20-01904-C-3 (Kane)  
Walgreens: #20-01905-C-3 (Kane)  
Walgreens: #20-01906-C-3 (Kane)  
Walgreens: #20-01907-C-3 (Kane)  
Walgreens: #20-01908-C-3 (Kane)  
Walgreens: #20-01909-C-3 (Kane)  
Walgreens: #20-01910-C-3 (Kane)  
Walgreens: #20-01911-C-3 (Kane)  
Walgreens: #20-01913-C-3 (Kane)

Mr. Bilotta moved to grant the Kane County Board of Review a final 30-extension in each class "1" appeal and a final 60-day extension in each class "2" and "3" appeals. Mrs. Kinion seconded the motion, and it carried 5-0.

- j. Silver Oaks at Waterford LP: #19-02258-C-2 (Kane)  
Home Depot USA, Inc.: #20-02782-C-3 (Kane)  
Andrew & Jessica Clementz: #20-03023-R-1 (Kane)

Mr. Bilotta moved to grant the Kane County Board of Review a final 30-day extension in the class "1" appeal and a final 60-day extension in the class "2" and class "3" appeals. Mrs. Kinion seconded the motion, and it carried 5-0.

- k. John Bridges: #20-05163-R-1 (Mason)

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

- l. Highland Park CVS, LLC: #20-05295-C-3 (Franklin)

1. Mr. Steffen moved to grant the Franklin County Board of Review a 90-day extension. Mr. Bilotta seconded the motion, and it carried 5-0.

2. Mr. Bilotta moved to direct the PTAB Executive Director & Chief Legal Counsel to issue a Subpoena for all leases of the subject property in effect as of January 1, 2020, in its possession and control. Chairman Freeman seconded the motion, and it carried 5-0.

- m. Chicago Title Land Trust Co Tr 80023713: #19-25885-R-1 (Cook - New Trier)

Mr. Bilotta moved to Deny the Intervenor's request for a further extension of time. Mr. Steffen seconded the motion, and it carried 5-0.

- n. Kathleen P Jackson Trust: #19-25927-R-1 (Cook - New Trier)

Mr. Bilotta moved to Deny the request for a further extension of time. Mr. Steffen seconded the motion, and it carried 5-0.

- o. Peter McNerney: #19-25928-R-1 (Cook - New Trier)

Mr. Bilotta moved to deny the request for a further extension of time. Mr. Steffen seconded the Motion, and it carried 5-0.

- p. David Venkus: #19-25929-R-1 (Cook - New Trier)

Mr. Bilotta moved to deny the request for a further extension of time. Mr. Steffen seconded the motion, and it carried 5-0.

- q. Berle Blitstein: #19-25932-R-1 (Cook - New Trier)

Mr. Bilotta moved to deny the request for a further extension of time. Mr. Steffen seconded the motion, and it carried 5-0.

- r. Northfield Storage Properties LLC: #19-25886-I-1 (Cook - New Trier)

Mr. Bilotta moved to deny the request for a further extension of time. Mr. Steffen seconded the motion, and it carried 5-0.

- s. Butera Center Managment Inc: #19-02850-C-2 (Lake)

Mr. Bilotta moved to deny the Intervenor's request for a further extension of time. Mr. Steffen seconded the motion, and it carried 5-0.

- t. Walgreens: #19-03396-C-3 (DuPage)

Mr. Bilotta moved to deny the Intervenor's request for a further extension of time. Mr. Steffen seconded the motion, and it carried 5-0.

- u. California Gardens Associates: #18-45849-C-3 (Cook - West Chicago)

Chairman Freeman moved to Stay the Matter to the September 14, 2021, PTAB Board Meeting. Mr. Bilotta seconded the motion, and it carried 4-0 with Ms. Buckley recusing.

- v. Boreas LLC: #19-02289-C-3 (Kane)

Mrs. Kinion moved to deny the request to dismiss the appeal and deny the Intervenor's request for a further extension of time. Mr. Bilotta seconded the motion, and it carried 4-1.

- w. Robert Shannon: #20-06716-R-1 (McHenry)

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

- x. Shinna Prabhu: #17-29789-R-1 (Cook - Elk Grove)

Chairman Freeman moved to table the matter until the August 17, 2021, PTAB Board Meeting. Mr. Bilotta seconded the motion, and it carried 5-0.

- y. Scott Goldberg: #17-44798-R-1 (Cook - New Trier)  
Nipesh Patel: #18-49523-R-1 (Cook - Palatine)

Chairman Freeman moved to table the matter to the August 17, 2021, PTAB Board Meeting. Mr. Bilotta seconded the motion, and it carried 5-0.

- z. Dennis J. Guest: #08-29234-C-1 (Cook - Rich)

Mr. Bilotta moved to deny the Motion to Revive Judgement and issue an order explaining PTAB's decision. Mr. Steffen seconded the motion, and it carried 5-0.

- aa. 401 North Wabash Venture LLC: #15-40159-R-3 (Cook - North Chicago)  
401 North Wabash Venture LLC: #15-40160-R-3 (Cook - North Chicago)

Mr. Bilotta moved to adopt, subject to any immaterial revisions required to correct typographical errors or changes in verbiage, and disseminate the draft Order to strike certain irrelevant and inflammatory material from the Appellant's reply. Chairman Freeman seconded the motion, and it carried 5-0.

- bb. INEOS: #20-04809-I-3 (Will)

Mr. Steffen moved to grant the Appellant a 60-day extension. Chairman Freeman seconded the motion, and it carried 4-0 with Mr. Bilotta recusing.

## **6. Attachments**

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

As to Attachment B. Chairman Freeman moved to approve the attachment, 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. 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 Mrs. Kinion recusing.

As to Attachment G, Mr. Bilotta moved to approve the attachment. Mrs. Kinion seconded the motion, and it carried 4-0 with Mrs. 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**

Chairman Freeman reported that the backlog would continue to grow.

### **7. Other Business**

There was no other business to report.

### **8. Adjournment**

Mr. Bilotta moved to adjourn the meeting at 11:30 a.m. Chairman Freeman seconded the motion, and it carried 5-0.

Respectfully Submitted,

Michael I. O'Malley  
Executive Director and General Counsel

MIO/dl