



**State of Illinois**  
**PROPERTY TAX APPEAL BOARD**

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**MICHAEL I. O'MALLEY**  
*Executive Director & General Counsel*

**Minutes of the**  
**Property Tax Appeal Board**  
**August 17, 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, Staff, Chief Fiscal Officer & Human Resources Manager,  
Michael Bullock, Staff, Public Service Administrator,  
Attorney Patrick McNerney  
Emilee Thomas, Skidelsky & Associates  
Ares Dalianis. Franczek, PC  
Michael J. Hernandez, Franczek, PC  
Jesse Ryder, City of Chicago, Law  
2 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 July 13, 2021, as presented. Mr. Steffen 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*

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

Chairman Freeman moved to adopt the Agenda as presented. Mr. Steffen seconded the motion, and it carried 5-0.

Chairman Freeman moved to Amend the Agenda under Section 5. Discussion of Motions, to move Item cc. forward from Section 5. Mr. Steffen seconded the motion and it carried 5-0.

Chairman Freeman moved to Amend the Agenda under Section 5. Discussion of Motions, to move Item y. to the front of the meeting following item cc. Mr. Steffen seconded the Motion and it carried 5-0.

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

1. Mr. O'Malley presented the HR/Fiscal Update: He reported we have posted four ALJ positions and are currently accepting applications. There are two openings in each office. The posting was sent to various bar associations for dissemination, hopefully getting a diverse pool of applicants.
2. Mr. O'Malley presented the IT Update: He reported we have started to get Lake County's evidence electronically – over 700 cases already. This will speed up our efficiency in processing cases. Mike Bullock's team is up to date with scanning the incomplete files to make them current. He stated we not been this caught up in years. Further proving we are efficient on the back of the house processes.
3. Mr. O'Malley reported on the All-Staff Meeting: He reported we had an all-staff meeting in July. We discussed the role of the Executive Director, Chief Administrative Law Judge, and Deputy Chief Administrative Law Judge regarding assigning cases, re-assigning cases, and making recommendations to the Board. A memo was drafted and sent to staff detailing these policies. This policy memo also describes how disagreement between staff members is to be handled going forward. A policy was established that gives an ALJ whose recommendation has been overruled an opportunity to argue his/her case to the Executive Director or Chief Administrative Law Judge. The Administrative Law Judge may also request that the Executive Director inform the Board of the dissenting recommendation. If you would like a copy of the memo let Mr. O'Malley know. Mrs. Kinion requested a copy,
4. Mr. O'Malley reported Chairman Freeman and he met with the new Deputy Governor Andy Manar, former State Senator, and Christy George, First Assistant Deputy Governor, Budget & Economy. We went over the general operations of PTAB and discussed some issues facing PTAB – staffing level, backlog, e-filing, paper files, and

loss of office space in SPO – and some solutions. In anticipation of the meeting, Dave S. put some stats together. One that sticks out was the number of Cases Appealed (Administrative Review):

FY 2019 – 4 out of 29,509 closed cases (.01355%).  
FY 2020 – 13 out of 28,566 closed cases (.0455%).  
FY 2021 – 2 out of 30,185 closed cases (.006625%).

It seems the parties, while maybe not be happy with the decision of PTAB and find our decisions legally sound an overwhelming majority of the time.

5. Docket No.: 15-40159 & 15-40160 (401 N Wabash Venture LLC): This matter was the subject of pre-hearing litigation, including a motion to disqualify an intervenor, which was denied. A pre-hearing conference was scheduled on August 13. The matter is assigned to ALJ Vesley (DPO), with ALJ Jonic (SPO) assisting in drafting the recommendation. I have all the confidence in both ALJs and know they will work well together. The pre-hearing conference is set for December.
6. Future Board Meetings: Mr. O'Malley provided 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. September – Sarah Buckley
    - ii. November – Robert Steffen
    - iii. December – Jim Bilotta

Mr. O'Malley reported the next meeting is scheduled for September 14, 2021 at 10:00 am. Chairman Freeman thanked Mr. O'Malley for his report.

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

## **5. Discussion of Motions**

- a. Walgreens: #20-01073-C-3 (Massac)

Mr. Steffen moved to grant the Massac County Board of Review a final 90-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- b. SC Decatur Property LLC: #20-05782-C-3 (Macon)

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

- c. Aperion Care Spring Valley: #20-06763-C-3 (Bureau)

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

- d. 3490 Humbert Road, LLC: #20-00412-C-2 (Madison)

Mr. Bilotta moved to grant the Madison County Board of Review a final 90-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- e. Kin, Inc.: #20-05930-C-3 (Kane)

Mr. Bilotta moved to grant the Kane County Board of Review a final 90-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- f. 1st Federal Savings and Loan: #20-06010-C-2 (St. Clair)  
1st Federal Savings Bank MASCO: #20-06011-C-1 (St. Clair)

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

- g. Commerce Bank: #20-05830-C-1 (Peoria)  
Commerce Bank (Northpoint CC 3117): #20-05831-C-1 (Peoria)  
Walgreens: #20-06128-C-2 (Peoria)

Mrs. Kinion moved to grant the Peoria County Board of Review a final 90-day extension in each appeal. Mr. Steffen seconded the Motion and it carried 5-0.

Chairman Freeman paused to recognize guests representing the Intervenors in all of the appeals in Section 5. Item cc.

Chairman Freeman moved to Amend the Agenda under Section 5. Discussion of Motions, moving Item cc. forward from Section 5. Mr. Steffen seconded the motion and it carried 5-0.

- cc. AT&T Services, Inc.: #20-20365-C-3 (Cook - Evanston)
- Chase Corporation: #20-20811-I-2 (Cook - Evanston)
- James Schermerhorn: #20-21049-C-2 (Cook - Evanston)
- Care Centers Building LLC: #20-21081-C-2 (Cook - Evanston)
- US Bank: #20-21135-C-2 (Cook - Evanston)
- Best Buy #313: #20-21169-C-2 (Cook - Evanston)
- BCH Church, LLC: #20-21245-C-2 (Cook - Evanston)
- Northwestern Univ. c/o Ronan Keary, Interim R/E Manager Fac.: #20-21360-C-3 (Cook - Evanston)
- BMO Harris Bank NA: #20-21086-C-2 (Cook - Worth)
- First Midwest Bank: #20-20278-C-3 (Cook - Palos)
- Gregory A. Hinton: #20-20294-I-2 (Cook - Palos)
- Hickory Properties Inc: #20-20782-C-2 (Cook - Palos)
- Yolanda Martinez: #20-20807-I-2 (Cook - Palos)
- Highland Park CVS, LLC: #20-20813-C-2 (Cook - Palos)
- Lake Street Theatre: #20-20101-C-3 (Cook - Oak Park)
- Terrace of Oak Park Condo Assoc.: #20-21052-R-3 (Cook - Oak Park)
- Timothy McCarthy: #20-21182-C-2 (Cook - Oak Park)
- VHS West Suburban Medical Center, Inc.: #20-21372-C-3 (Cook - Oak Park)
- Noreen Bushouse: #20-21463-C-3 (Cook - Oak Park)
- Polar Properties LLC: #20-21465-C-2 (Cook - Oak Park)
- BMO Harris Bank NA: #20-20089-C-2 (Cook - Palatine)
- Arlington Acura: #20-20659-C-2 (Cook - Palatine)
- Kent C. Krueger: #20-21063-I-2 (Cook - Palatine)
- Robert Rohrman Jr.: #20-21159-C-2 (Cook - Palatine)
- Leelanau Properties, LLC: #20-21171-C-2 (Cook - Palatine)
- Algonquin Associates, LLC: #20-21225-C-2 (Cook - Palatine)
- PNC Bank, N.A.: #20-21283-C-2 (Cook - Palatine)
- River Forest Property Holdings, LLC: #20-21361-C-3 (Cook - River Forest)

Mr. Steffen moved to Grant the request to Intervene in each appeal if timely filed from the actual BOR notice. Mrs. Kinion seconded the Motion and it carried 5-0.

A discussion followed regarding the problems encountered with the Cook County BOR's failure to notify the taxing districts timely due to a "computer glitch". PTAB is scheduled to meet with the Board of Review to discuss the issue/problem.

Chairman Freeman moved to postpone and continue the matter of the Cook County Board of Review notification process until the September Board Meeting pending output from the upcoming scheduled meeting with PTAB and the Board of Review. Mr. Steffen seconded the Motion and it carried 5-0.

Jesse Ryder, Intervenor, City of Chicago, discussed similar issues with #18-45849-C-3 California Garden's Associates which is item y. on the Agenda.

Chairman Freeman moved to further Amend the Agenda under Section 5. Discussion of Motions, to move Item y. #18-45849-C-3 California Properties to the front of the meeting following item cc. Mr. Steffen seconded the Motion and it carried 5-0.

- y. California Gardens Associates: 18-45849-C-2 (Cook – West Chicago).

Mr. Steffen moved to continue this matter to the next PTAB Board Meeting scheduled September 14, 2021. Mrs. Kinion seconded the Motion and it carried 4-0 with Ms. Buckley recusing.

The Board returned to the regular meeting schedule:

- h. John P. and Cynthia Hassiepen: #20-06829-R-1 (Knox)

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

- i. MOC Realty LLC: #20-06233-C-3 (Peoria)

Chairman Freeman moved to grant the Peoria County Board of Review a final 90-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- j. Knoxville Pointe Owner LLC: #20-06529-C-3 (Peoria)  
Briar Group Limited Partnership: #20-06662-C-2 (Peoria)

Chairman Freeman moved to grant the Peoria County Board of Review a final 90-day extension in each appeal. Mr. Bilotta seconded the Motion and it carried 5-0.

- k. Steven Svestka: #20-04198-R-2 (Kane)  
View St. Charles: #20-04906-C-3 (Kane)

Mr. Bilotta moved to grant the Kane County Board of Review a final 30-day extension in the R-2 appeal and a final 60-day extension in the C-3 appeal.

Mr. Steffen seconded the Motion and it carried 5-0.

- l. Petersen Companies LLC: #20-06683-C-1 (Mason)

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

- m. Von Maur: #20-06434-C-3 (Macon)

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

- n. First Midwest Bank: #20-06675-C-2 (DeKalb)  
Joan Tripp / Greenfeather LLC: #20-06779-R-1 (DeKalb)

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

- o. Momence Meadows Nursing & Rehabilitation: #20-00162-C-3 (Kankakee)

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

- p. Roger Broders: #20-06768-C-2 (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.

- q. Walgreens: #19-03394-C-3 (DuPage)

Mr. Bilotta moved to deny the Intervenor's request for a further extension. Mrs. Kinion seconded the Motion and it carried 5-0.

- r. Mr. David's Carpet Service: #19-04397-I-2 (DuPage)

Mr. Bilotta moved to deny the Intervenor's request for a further extension, Mrs. Kinion seconded the Motion and it carried 5-0.

- s. Bill White: #17-33491-R-1 (Cook - Lyons)  
Maria Sourbis: #17-33492-R-1 (Cook - Stickney)  
Waclaw Pazdziora: #17-33496-R-1 (Cook - Lyons)

Mr. Bilotta moved to deny the request to reinstate in each appeal. Mrs. Kinion seconded the Motion and it carried 5-0.

- t. Kenneth & Francis Young: #20-31273-R-3 (Cook - Worth)

Mrs. Kinion moved to deny the request to reinstate. Chairman Freeman seconded the Motion and it carried 5-0.

Motion Amended: Mrs. Kinion moved to deny the request to reinstate due to lack of jurisdiction. Mr. Steffen seconded the Motion and it carried.

- u. David Bashore: #20-07655-R-1 (St. Clair)

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

- v. Tate and Lyle Americas LLC: #18-24313-C-3 (Cook - Barrington)

Mr. Bilotta moved to Issue an amended decision in the amount of \$2,420,700. Mr. Steffen seconded the Motion and it carried 5-0.

- w. Nicole Huber: #18-03317-R-1 (Will)

Chairman Freeman moved to reinstate the appeal and grant the Appellant a final 30-day extension to respond to the incomplete checklist. Mr. Bilotta seconded the Motion and it carried 4-0 with Mr. Bilotta recusing.



- x. Sarah Shulman: #20-08691-R-1 (Lake)  
Christopher Smith: #20-08690-R-1 (Lake)  
Slawomir Pawel Zietek: #20-08681-R-1 (Lake)  
Adrian Manea: #20-08689-R-1 (Lake)  
Marc Thiergart: #20-08688-I-1 (Lake)  
Michael Roti: #20-08687-I-2 (Lake)  
Jin Kim: #20-08686-R-1 (Lake)  
Howard Jessen: #20-08685-R-1 (Lake)  
Jb Weiler: #20-08684-R-1 (Lake)  
Joseph Fye: #20-08683-R-1 (Lake)  
Michael Bauer: #20-08674-I-1 (Lake)  
Michael Bauer: #20-08673-I-1 (Lake)  
Michael Bauer: #20-08672-I-1 (Lake)  
Michael Bauer: #20-08671-I-1 (Lake)  
Michael Bauer: #20-08670-I-1 (Lake)  
Michael Bauer: #20-08669-I-1 (Lake)  
Michael Bauer: #20-08668-I-1 (Lake)  
Michael Bauer: #20-08667-I-1 (Lake)  
Lawrence Wiltgen: #20-08675-I-1 (Lake)  
Michael Bauer: #20-08666-I-1 (Lake)  
Michael Bauer: #20-08665-I-1 (Lake)  
Michael Bauer: #20-08664-I-1 (Lake)  
James Best: #20-08676-C-2 (Lake)  
Renuka Desai: #20-08680-R-1 (Lake)  
Lester Ottenheimer: #20-08679-R-1 (Lake)  
Kamal Chhabria: #20-08682-R-2 (Lake)  
Barry Silver: #20-08677-R-1 (Lake)

Chairman Freeman moved to deny request to reinstate. Mrs. Kinion seconded the Motion and it carried 5-0.

- y. California Gardens Associates: #18-45849-C-3 (Cook - West Chicago).  
This item was moved to the front of the meeting.

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

Mr. Bilotta moved to vacate the decision and dismiss the appeal. Mr. Steffen seconded the Motion and it carried 5-0.

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

Mr. Bilotta moved to vacate the decisions and dismiss the appeals. Mrs. Kinion seconded the Motion and it carried 5-0.

- bb. Michael Lester: #20-33938-R-1 (Cook – New Trier)

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

- cc. This item was moved to the front of the Meeting.

## **6. Attachments**

As to Attachment A, Mrs. Kinion 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, Mr. Bilotta moved to approve the attachment. Mr. Steffen 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, Chairman Freeman moved to approve the attachment. Mrs. Kinion 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 the current backlog is 107,000 cases and continues to grow.

**7. Other Business**

There was no other business to report.

**8. Adjournment**

Mrs. Kinion moved to adjourn the meeting at 11:30 a.m. Mr. Steffen seconded the motion, and it carried 5-0.

Respectfully Submitted,

Michael I. O'Malley  
Executive Director and General Counsel

MIO/dl