



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
November 9, 2021 – 10:00 a.m.
Springfield & Des Plaines, Illinois

1. Roll Call: Mr. Bilotta, Dana D. Kinion, and Robert J. Steffen. Chairman Freeman and Sarah Buckley were not present.

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:

Nicholas Jordan, Attorney, Worssek & Vihon, LLP
Lester McCarroll, Attorney, Mayer Brown
William R. O'Shields, Cook County Board of Review
Daniel Pappano, Attorney, Zwelling Law, PLLC
Jesse Ryder, City of Chicago, Department of Law
Michael Bullock, Staff, Public Service Administrator
David Eagan, Staff, Information Technology
4 Unidentified Callers

Mr. Bilotta convened and chaired the meeting at 10:00 a.m. in the absence of Chairman Freeman. Mr. Bilotta then welcomed the Board Members who were in attendance and the Management Team to the Property Tax Appeal Board Meeting. The meeting was held via WebEx with a Board Member was present in each of the PTAB offices.

2. Approval of Minutes from Previous Meeting

Mrs. Kinion moved to approve the Board Minutes of October 12th, 2021, as presented. Mr. Steffen seconded the motion, and it carried 3-0.

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

3. Adoption or Amendments to the Agenda

Mr. Bilotta moved to amend the Agenda, advancing items "cc" and item "y" under "Section 5 - Discussion of Motions" to the front of the meeting following the Executive Director's Report. Mr. Steffen seconded the motion, and it carried 3-0.

4. Executive Director's Report

1. Mr. O'Malley provided the HR/Fiscal Update Report:

a. **HR:** Mr. O'Malley reported that after finishing our ALJ candidates' interviews, we decided to deviate from the hiring plan. CMS has approved the deviation. We are now looking to hire 3 ALJs in DPO and 1 in SPO. The reason for the deviation is twofold. One is the loss of office space in SPO, and two is the quality of candidates in the DPO pool.

b. **Fiscal Update:** He reported he and Mr. Moffat met with the Governor's Office of Management and Budget (GOMB) to discuss the FY-23 budget. We are considering two scenarios: a flat budget and a maintenance budget. In the maintenance budget, we are not seeking an increase in headcount as we have in the past. We are seeking funds for e-filing in the maintenance budget. A spreadsheet was put together reflecting a potential yearly savings of approximately \$70,000 after the first year of implementation if we get e-filing up and running.

2. **IT Update:** He reported that the State requires all agencies to develop a Language Access Plan (LAP) to comply with state and federal law. DoIT is developing a program that will translate agency websites. We will need to translate essential documents. I have been working on translating many of our documents, not our appeal forms, into Spanish, and we should be able to publish them on our website by the end of November.

3. **All-Staff Meeting:** He reported we had an All-staff meeting on 10/26/2021. We discussed assessing properties that are subject to the historic rate freeze.

4. **Future Board Meetings:** Mr. O'Malley provided the Board member schedule for onsite Board member attendance at the respective offices for the remainder of the year 2021:

- Springfield (all year) – Mrs. Dana Kinion
- Des Plaines – December – Mr. Jim Bilotta

Mr. O'Malley reported that the PTAB Board Meeting Calendar for 2022 is under Other Business. Mr. O'Malley concluded his report and then stated that the next meeting is scheduled for 10:00 a.m., Tuesday, December 14th, 2021.

5. Discussion of Motions

- y. George Tychalski: #19-44541-C-2 (Cook - Wheeling)
Jack & Steven Gore: #19-44574-C-2 (Cook - Schaumburg)
Harbison Walker International Inc.: #19-47190-C-2 (Cook - Thornton)
Bria of Forest Edge: #19-47259-C-3 (Cook - Lake)
CE Liberty, LLC: #19-48056-C-3 (Cook - Rich)
Conley Bear: #19-48311-C-2 (Cook - Wheeling)
David Bear: #19-48312-C-2 (Cook - Wheeling)
Sam Markos: #19-48313-C-2 (Cook - Schaumburg)
Bear Estates #3, LLC: #19-48314-C-2 (Cook - Schaumburg)
Bear Estates #2 LLC: #19-48315-C-2 (Cook - Schaumburg)
Bear Estates #1, LLC: #19-48316-C-2 (Cook - Schaumburg)

Mr. Bilotta moved to grant the Motion to Vacate Default and allow the Cook County Board of Review 30 days to submit the notes on appeal evidence. Mr. Steffen seconded the motion, and it carried 3-0.

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

Mr. Jesse Ryder appeared for the City of Chicago, and Mr. Pappano appeared for the appellant. Both attorneys argued their positions to the Board. Mr. Bilotta moved to grant the request to intervene Mr. Steffen seconded the motion. Ms. Kinion voted to deny the motion. The Motion failed 2-1.

The meeting then resumed discussion of the motions in the order presented.

- a. Barbara Kooiker: #20-04802-I-2 (Kane)

Mr. Steffen moved to grant the Kane County Board of Review a final 60-day extension. Mr. Bilotta seconded the motion, and it carried 3-0.

- b. Allison & Shane Stewart: #20-06444-F-1 (Douglas)

Mrs. Kinion moved to grant the Douglas County Board of Review a final 30-day extension to submit evidence. Mr. Steffen seconded the motion, and it carried 3-0.

- c. John Lardas: #18-05925-C-2 (Kane)

Mrs. Kinion moved to grant the Kane County Board of Review a final 60-day extension. Mr. Bilotta seconded the motion, and it carried 3-0.

- d. Graymont Cooperative Association: #20-06565-I-2 (Livingston)
- Graymont Cooperative Association: #20-06566-I-3 (Livingston)
- Graymont Cooperative Association: #20-06567-I-3 (Livingston)
- Graymont Cooperative Association: #20-06568-I-1 (Livingston)

Mr. Steffen moved to grant the Livingston County Board of Review a 30-day extension in each appeal. Mrs. Kinion seconded the motion, and it carried 3-0.

- e. Petersen Health Care X, LLC: #19-09518-C-1 (Livingston)

Mr. Steffen moved to grant the Livingston County Board of Review a 30-day extension. Mrs. Kinion seconded the motion, and it carried 3-0.

- f. Magna Trust 3070: #20-06661-F-2 (Macon)

Mr. Bilotta moved to grant the Macon County Board of Review a final 60-day extension. Mr. Steffen seconded the motion, and it carried 3-0.

- g. Huntley Community Unit School Dist. 158: #20-01281-C-3 (Kane)

Mr. Bilotta moved to grant the Kane County Board of Review a final 60-day extension. Mr. Steffen seconded the motion, and it carried 3-0.

- h. Andy's Frozen Custard Stores, LLC: #20-04830-C-2 (Kane)
- Exeter Property Group: #20-05108-I-1 (Kane)
- Exeter Property Group: #20-05109-I-1 (Kane)
- Exeter Property Group: #20-05110-I-1 (Kane)
- Danco Group LLC: #20-05698-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 3-0.

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

Mr. Steffen moved to grant the Massac County Board of Review a (second) final 90-day extension. Mrs. Kinion seconded the motion, and it carried 3-0.

- j. CC Support Property LLC: #20-06165-C-3 (Peoria)

Mr. Bilotta moved to grant the Peoria County Board of Review a final 30-day extension. Mr. Steffen seconded the motion, and it carried 3-0.

- k. Newgen Assets LLC: #20-06538-C-3 (DeKalb)

Mrs. Kinion moved to grant the DeKalb County Board of Review a final 90-day extension. Mr. Bilotta seconded the motion, and it carried 3-0.

- l. Gerald Realty Holdings, LLC: #20-05650-C-3 (Kane)

Mr. Bilotta moved to grant the Kane County Board of Review a final 60-day extension. Mr. Steffen seconded the motion, and it carried 3-0.

- m. Dale Marlo: #20-06578-F-1 (Mason)

Mr. Bilotta moved to grant the Mason County Board of Review a final 60-day extension. Mr. Steffen seconded the motion, and it carried 3-0.

- n. Twenty Four Corp LLC: #20-05665-C-3 (Peoria)

Mr. Bilotta moved to grant the Peoria County Board of Review a final 90-day extension. Mr. Steffen seconded the motion, and it carried 3-0.

- o. Yolanda Hoversten: #20-06830-R-1 (St. Clair)
James & Donna Reifschneider: #20-06908-F-1 (St. Clair)
Wiegmann E M & Co Inc.: #20-06922-I-3 (St. Clair)
Dillard Store Services, Inc.: #20-06953-C-3 (St. Clair)
St. Claire Square: #20-06954-C-3 (St. Clair)
Town & Country Bank: #20-07028-C-3 (St. Clair)
Terry Thies: #20-07149-R-1 (St. Clair)
Terry Thies: #20-07151-R-1 (St. Clair)
Illinois Investment Properties, LLC: #20-07250-R-1 (St. Clair)

Ryan LaHaie: #20-07345-R-1 (St. Clair)
North Lincoln AV, LLC: #20-07380-R-1 (St. Clair)
North Lincoln AV, LLC: #20-07381-R-1 (St. Clair)
Michael & Emily Truran: #20-07382-R-1 (St. Clair)

Mrs. Kinion moved to grant the St. Clair County Board of Review a final 60-day extension in each "class 1" appeal and a final 90-day extension in each "class 3" appeal. Mr. Steffen seconded the motion, and it carried 3-0.

- p. Afton Chemical Corporation: #20-06838-I-3 (St. Clair)

Mr. Bilotta moved to grant the St. Clair County Board of Review a final 90-day extension. Mr. Steffen seconded the motion, and it carried 3-0.

- q. Hokins-Jacob Enterprises Inc.: #20-06111-C-2 (Peoria)

Mr. Bilotta moved to grant the Peoria County Board of Review a final 90-day extension. Mr. Steffen seconded the motion, and it carried 3-0.

- r. Kin, Inc: #20-06702-C-3 (Rock Island)

Mr. Bilotta moved to grant the Rock Island County Board of Review a final 90-day extension. Mr. Steffen seconded the motion, and it carried 3-0.

- s. Delnor Community Health Care Foundation: #20-03404-C-3 (Kane)

David Huang: #20-04895-C-1 (Kane)
Menard Inc.: #20-05145-C-3 (Kane)
Boreas LLC: #20-05155-C-3 (Kane)
Thorntons, Inc.: #20-05156-C-2 (Kane)
Symphony Courtside LLC: #20-05301-C-3 (Kane)
David Huang: #20-05445-C-1 (Kane)
Rainy Elgin LLC: #20-05447-I-2 (Kane)
1325 Gateway Drive LLC: #20-05646-I-2 (Kane)
NTN Elgin Corporation: #20-05652-I-3 (Kane)
NTN Elgin Corporation: #20-05653-I-3 (Kane)
NTN Elgin Corporation: #20-05654-I-3 (Kane)
Wessel Court East LLC: #20-05718-C-2 (Kane)

Mr. Bilotta moved to grant the Kane County Board of Review a 90-day extension in each appeal. Mrs. Kinion seconded the motion, and it carried 3-0.

- t. Mountain of Fire & Miracles Ministries: #19-22070-C-3 (Cook - Rogers Park)

Mr. Steffen moved to defer this item to the December 14th Board Meeting. Mrs. Kinion seconded the motion, and it carried 3-0.

- u. Daniel T. Hawtree: #19-09593-R-1 (Will)
Daniel T. Hawtree: #19-09594-R-1 (Will)

Mr. Bilotta moved to deny the Motion to Reinstate. Mr. Steffen seconded the motion, and it carried 3-0.

- v. Ralph & Gayle Kipnis: #20-33838-R-1 (Cook - New Trier)

Mr. Bilotta moved to deny the request to reinstate. Mr. Steffen seconded the motion, and it carried 3-0.

- w. Richard Braun: #16-02623-R-1 (Lake)

Mr. Steffen moved to deny the request to reinstate. Mrs. Kinion seconded the motion, and it carried 3-0.

- x. Strategic Properties of North America: #17-04434-C-3 (Winnebago)
Strategic Properties of North America: #18-05143-C-3 (Winnebago)

Mr. Steffen moved to overrule the objection, reinstate the appeals and set the matters for hearing. Mr. Bilotta seconded the motion, and it carried 3-0.

- y. This Item was moved to the beginning of the Meeting:

George Tychalski: #19-44541-C-2 (Cook - Wheeling)
Jack & Steven Gore: #19-44574-C-2 (Cook - Schaumburg)
Harbison Walker International Inc.: #19-47190-C-2 (Cook - Thornton)
Bria of Forest Edge: #19-47259-C-3 (Cook - Lake)
CE Liberty, LLC: #19-48056-C-3 (Cook - Rich)
Conley Bear: #19-48311-C-2 (Cook - Wheeling)
David Bear: #19-48312-C-2 (Cook - Wheeling)
Sam Markos: #19-48313-C-2 (Cook - Schaumburg)
Bear Estates #3, LLC: #19-48314-C-2 (Cook - Schaumburg)
Bear Estates #2 LLC: #19-48315-C-2 (Cook - Schaumburg)

Bear Estates #1, LLC: #19-48316-C-2 (Cook - Schaumburg)

- z. Jacob Drescher: #17-22454-R-1 (Cook - New Trier)
Jacob Drescher: #18-21704-R-1 (Cook - New Trier)

Mr. Steffen moved to grant the requests to vacate the decision and withdraw the appeal. Mr. Bilotta seconded the motion, and it carried 3-0.

- aa. Alfreda Bugaj: #18-05957-R-1 (DuPage)

Mr. Bilotta moved to deny the request to reinstate as the appeal. Mr. Steffen seconded the motion, and it carried 3-0.

- bb. 6103-07 N. Claremont, LLC: #20-46668-C-1 (Cook - Lakeview)
Kevin Killerman: #20-46669-R-2 (Cook - Lakeview)
American Asia, Inc.: #20-46670-C-3 (Cook - Lakeview)
2751 Hampden Court LLC: #20-46671-R-2 (Cook - Lakeview)
521 Diversey LLC: #20-46672-C-2 (Cook - Lakeview)
Scott Inbinder: #20-46673-C-1 (Cook - Lakeview)
Stanley Orszula: #20-46674-C-1 (Cook - Lakeview)
MRW Acquisitions LLC: #20-46675-C-1 (Cook - Lakeview)
2751 Hampden Court LLC: #20-46676-R-2 (Cook - Lakeview)
Steve Nomura: #18-49773-R-1 (Cook - Hyde Park)
Steve Nomura: #18-49753-R-1 (Cook - Hyde Park)
Tap Investments, LLC: #18-48582-C-1 (Cook - Lake)
Windy City Group Inc: #19-37309-I-1 (Cook - Leyden)
David Rammelt: #18-49764-R-1 (Cook - New Trier)

Mr. Steffen moved to grant the requests to accept the appeals and reinstate each appeal. Mr. Bilotta seconded the motion, and it carried 3-0.

- cc. "cc" was moved to the beginning of the meeting:

California Gardens Associate: #18-45849-C-3 (Cook – West Chicago)

6. Attachments

As to Attachment A, Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the motion, and it carried 3-0.

As to Attachment B. Mr. Steffen moved to approve the attachment, Mr. Bilotta seconded the motion, and it carried 3-0.

As to Attachment C, Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the motion, and it carried 3-0.

As to Attachment D, Mr. Steffen moved to approve the attachment. Mrs. Kinion seconded the motion, and it carried 3-0.

As to Attachment E, Mr. Bilotta moved to approve the attachment. Mrs. Kinion seconded the motion, and it carried 3-0.

As to Attachment F, Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the motion, and it carried 3-0.

As to Attachment G. Mrs. Kinion moved to approve the attachment. Mr. Steffen seconded the motion, and it carried 3-0.

As to Attachment Z, Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the motion, and it carried 3-0.

Workload Report

Mr. O'Malley reported that the current backlog is at 100,011 cases which is somewhat of an improvement.

7. Other Business

a. The Board discussed the PTAB Meeting Calendar for 2022

- a. January (DPO) – January 11th – Sarah Buckley.
- b. February (SPO) – February 8th – Kevin Freeman.
- c. March (DPO) – March 8th – Robert Steffen.
- d. April (SPO) – April 12th – Jim Bilotta.
- e. May (DPO) – May 10th – Sarah Buckley.
- f. June (SPO) – June 14th – Kevin Freeman.
- g. July (DPO) – July 12th – Robert Steffen.
- h. August (SPO – State Fair) – August 16th – Jim Bilotta.
- i. September (DPO) – September 13th – Sarah Buckley.
- j. October (SPO) – October 11th – Kevin Freeman.
- k. November (DPO) – November 15th (Election Day on the 8th) – Robert Steffen.
- l. December (SPO) – December 13th – Jim Bilotta.

- b. Christmas Party – The Board approved a Staff Christmas/Holiday Party following the board meeting on December 14th, 2021.

8. Adjournment

Mr. Bilotta moved to adjourn the meeting at 11:45 a.m. Mr. Steffen seconded the motion, and it carried 3-0.

Respectfully Submitted,

Michael I. O'Malley
Executive Director and General Counsel

MIO/dl