



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

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**Minutes of the**  
**Property Tax Appeal Board**  
**December 14, 2021 – 10:00 a.m.**  
**Springfield & Des Plaines, Illinois**

**1. Roll Call:** Chairman Freeman, Mr. 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  
James J. Moffatt, Chief Fiscal Officer & Human Resources Manager  
David Eagan, PTAB Information Technology  
Jamie Santini, Administrative Law Judge  
John Schmidt, Administrative Law Judge  
Brandon Stark, Administrative Law Judge  
Kristina Mucinskas, Administrative Law Judge  
Dianne Lerman, Recording Secretary

**Guests:** Call-in connections identified/and unidentified as follows:

John P. Brady, Tully & Associates  
Michael Bermejo  
Nicholas Jordan, Attorney, Worssek & Vihon, LLP  
Lester McCarroll, Attorney, Mayer Brown  
William R. O'Shields, Cook County Board of Review  
Alan Skidelsky, Skidelsky & Associates, PC  
Jesse Ryder, City of Chicago, Department of Law  
Matthew Zenner, Cook County Board of Review  
3 Unidentified Callers

**BOARD MEMBERS**

**Jim Bilotta**  
*Frankfort*

**Robert J. Steffen**  
*South Barrington*

**Dana D. Kinion**  
*Springfield*

**Sarah Buckley**  
*Chicago*

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 of the PTAB offices for the meeting which was held via WebEx.

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

Mrs. Kinion identified a typographical error in the Meeting Minutes of December 14, 2021. Mr. Bilotta moved to approve the Board Minutes of December 14, 2021 with the correction made. Mrs. Kinion seconded the motion and it carried 5-0.

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

Chairman Freeman moved to amend the Agenda advancing items l, m, and n. under Section 5. Discussion of Motions, to the beginning of meeting before the Executive Director's Report. Mr. Steffen seconded the motion, and it carried 5-0.

*The following matters were on the Agenda of the November Board Meeting under Section 5. Discussion of Motions and carried over to the December Board Meeting.*

1. Symphony Beverly, LLC: #18-45850-C-3 (Cook - Lake)  
Symphony Bronzeville, LLC: #18-45852-C-3 (Cook - South Chicago)  
Symphony Jackson Square, LLC: #18-45853-C-3 (Cook - West Chicago)  
Symphony Jackson Square, LLC: #19-36667-C-3 (Cook - West Chicago)

After a lengthy discussion, Mr. Bilotta moved to grant the Request to Intervene in each of the 2018 and 2019 appeals. Mr. Steffen seconded the Motion and it carried 4-1 for appeals #18-45850-C-3 and #18-45852-C-3 and 3-1 with Ms., Buckley recusing on the two West Chicago appeals #18-45853 and #19-36667.

- m. Safe Harbor Realty: #18-39937-C-2 (Cook - Lake)  
Yousif Berkho: #19-26736-R-1 (Cook - Maine)  
Clark Maple, LLC: #19-33342-C-3 (Cook - North Chicago)  
Karen Pollakov: #19-38226-R-1 (Cook - Northfield)  
Lev Davydov: #19-38230-R-1 (Cook - Northfield)  
Cyril Landise: #19-44356-C-1 (Cook - West Chicago)  
Roshidi Dajani: #19-44477-R-1 (Cook - Leyden)  
Thomas GMA KAFE LLC: #19-44496-R-1 (Cook - Jefferson)  
Karen Parker: #19-44519-R-1 (Cook - Wheeling) Gary Carlson: #19-44583-R-1 (Cook - Jefferson)  
Darlene Oyer: #19-44669-R-1 (Cook - Palatine)  
Merita Bushi: #19-44707-R-1 (Cook - Jefferson)

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Jennifer Pelino: #19-44722-R-1 (Cook - North Chicago)  
Dan Schlesner: #19-44731-R-1 (Cook - Jefferson)  
Jeffrey Silhan 3941: #19-44852-R-1 (Cook - Lake)  
Matthew Seifert: #19-44894-R-1 (Cook - Jefferson)  
Jackie Milano: #19-44903-R-1 (Cook - Jefferson)  
Louis Silva: #19-44942-R-1 (Cook - Lake)  
3226 W. Armitage, LLC: #19-45004-R-1 (Cook - Jefferson)  
John & Paulette Kelly: #19-45016-R-1 (Cook - North Chicago)  
Khodarahm Bonshahi: #19-45110-R-1 (Cook - Niles)  
Lee Harris: #19-45370-R-1 (Cook - North Chicago)  
Roland Piecha: #19-45487-R-1 (Cook - Rich)  
In Park: #19-46426-R-1 (Cook - Wheeling)  
Renate Behling: #19-47141-R-1 (Cook - Hanover)  
Aldi Inc. #44: #19-47187-C-2 (Cook - Thornton)  
731 Plymouth, LLC: #19-47328-C-3 (Cook - South Chicago)  
Supera Properties: #19-47526-R-2 (Cook - North Chicago)  
South Central Medical Building LLP: #19-47529-C-3 (Cook - Lake)  
Aldi Inc. #10: #19-47964-C-2 (Cook - Lake)  
Aldi Inc. #70: #19-47966-C-2 (Cook - Lake)  
Stanford Marks: #19-47978-C-2 (Cook - Jefferson)  
Target Corporation: #19-48057-C-3 (Cook - South Chicago)  
Mary Frances Morris: #19-48285-R-1 (Cook - North Chicago)  
David Bear: #19-48310-C-2 (Cook - Wheeling)  
Christina Papantoniou: #19-49949-R-1 (Cook - Jefferson)  
Avril McGuinness: #19-49986-R-1 (Cook - Jefferson)  
Michael Sas: #19-50148-R-1 (Cook - Jefferson)  
Paul Osicka: #19-50211-R-1 (Cook - Jefferson)  
National Home Rentals: #19-50282-R-1 (Cook - Thornton)  
Gabriel Bulbucan: #19-50301-R-1 (Cook - Niles)  
Czeslaw Parzygnat: #19-50391-R-1 (Cook - Lake)  
Anastasiya Makarska: #19-50441-R-1 (Cook - Lake)  
Joseph Clark: #19-50447-R-1 (Cook - Lake)  
Peter Anthony: #19-50490-R-1 (Cook - Jefferson)  
Michael Bonadona: #19-50493-R-1 (Cook - Jefferson)  
Peter Kanellos: #19-50505-R-1 (Cook - Jefferson)  
Linda Parker: #19-50515-R-1 (Cook - Jefferson)  
Olga Sparks: #19-50518-R-1 (Cook - Jefferson)  
Przybysz Romanik & #: #19-50540-R-1 (Cook - Hanover)  
William Tameling: #19-50844-R-1 (Cook - Bloom)  
Daniel & Heidi O'Shaughnessy: #19-51701-R-1 (Cook - Niles)  
Steven Umlor: #19-51928-R-1 (Cook - Hanover)  
Iosif Tamas: #19-51931-R-1 (Cook - Niles)  
Monica Laposi: #19-51949-R-1 (Cook - Niles)  
Jacob & Samantha Hebert: #19-51994-R-1 (Cook - Niles)  
Ryan Briski: #19-52004-R-1 (Cook - Hanover)

Ka Fu Tang: #19-52044-R-1 (Cook - Lake)  
Kristen Kenan Tate: #19-52105-R-1 (Cook - Lake)  
Lee Oller: #19-52154-R-1 (Cook - South Chicago)  
Mark Perrone: #19-52159-R-1 (Cook - Lake)  
Patricia Kretchmer: #19-52193-R-1 (Cook - Niles)  
Margaret Kuk: #19-52388-R-1 (Cook - Lake)  
Latonya Coleman: #19-52403-R-1 (Cook - Thornton)  
David Edelberg: #19-52414-R-1 (Cook - North Chicago)  
Maestro Properties LLC: #19-52425-R-1 (Cook - Bloom)  
Chicago Title Land Trust Company, Trust No. 8002370915: #19-52681-R-1 (Cook – North Chicago)  
Imac Development Timothy McGuire: #19-52809-R-1 (Cook - Lake)  
Panagiotaros Avario Properties LLC: #19-52816-R-1 (Cook - Lake)

After a lengthy discussion, Mr. Bilotta moved to Vacate Default. Chairman Freeman seconded the Motion and it carried 4-1 for all appeals with the exception of #19-44356-C-1 which carried 3-1 with Ms. Buckley recusing on the West Chicago appeal.

- n. 1044 Waveland Holdings LLC: #20-39470-R-2 (Cook-Lake View)
- 1038 Waveland Holdings LLC: #20-39471-R-2 (Cook-Lake View)
- 1038 Waveland Holdings LLC: #20-39472-R-2 (Cook-Lake View)
- 1038 Waveland Holdings LLC: #20-39473-R-2 (Cook-Lake View)

Mr. Steffen moved to grant a final 30-day extension in each appeal. Mr. Bilotta seconded the Motion and it carried 5-0.

*The meeting then resumed discussing the sections and motions in the order presented.*

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

##### **1. HR/Fiscal Update:** Mr. O'Malley presented the HR update and Fiscal Update:

- a. **HR:** He reported as of December 13th, all four new Administrative Review Judges (ALJs) have started working. We are working on training the new ALJs, and the DPO ALJ's will be traveling to SPO to meet the SPO staff and get additional training. He introduced each of the new ALJ's. Chairman Freeman, and the Board Members welcomed the new Administrative Law Judges to PTAB. He further reported Cathy Wilson is retiring after 40 years of service to PTAB. A retirement luncheon is planned for her on December 21st. JJ Moffat will be posting the job position.
- b. **Fiscal Update:** There is no update from the GOMB regarding which version of the budget we will get.

**2. IT Update:** There was nothing to report for IT updates at this time.

**3. Future Board Meetings:**

Mr. O'Malley provided the Board member schedule for onsite Board member attendance at the respective offices for the year 2022 including the adjustment made for the State Fair.

- Springfield – Dana Kinion
- Des Plaines –
  - o January (DPO) – January 11th – Sarah Buckley.
  - o February (SPO) – February 8th – Kevin Freeman.
  - o March (DPO) – March 8th – Robert Steffen.
  - o April (SPO) – April 12th – Jim Bilotta.
  - o May (DPO) – May 10th – Sarah Buckley.
  - o June (SPO) – June 14th – Kevin Freeman.
  - o July (DPO) – July 12th – Robert Steffen.
  - o August (SPO – State Fair) – August 16th – Jim Bilotta.
  - o September (DPO) – September 13th – Sarah Buckley.
  - o October (SPO) – October 11th – Kevin Freeman.
  - o November (DPO) – November 15th (Election Day on the 8th) – Robert Steffen.
  - o December (SPO) – December 13th – Jim Bilotta.

Mr. O'Malley reported the next meeting is scheduled for 10:00 AM, Tuesday, January 11th, 2022.

Chairman Freeman thanked Mr. O'Malley for his report and welcomed the new ALJ staff to PTAB.

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

Chairman Freeman thanked everyone for their hard work and productivity during these hard times. The Board Members concurred.

**5. Discussion of Motions**

- a. Shawnee Senior Living LLC (SC Herrin Property LLC): #20-08662-C-3 (Williamson)

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

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- b. Helia Healthcare of Energy: #20-08635-C-3 (Williamson)  
Home Depot #1979: #20-08636-C-3 (Williamson)

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

- c. Courtyard Estates of Peoria: #20-05783-C-3 (Peoria)

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

- d. Hickory Point Realty, LLC: #20-06632-C-3 (Macon)

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

- e. Home Depot USA, Inc.: #19-09521-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 5-0.

- f. Abidon, Inc.: #20-06756-C-3 (Winnebago)

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

- g. Delta Sonic Car Wash Systems: #20-05443-C-2 (Will)

Chairman Freeman moved to reinstate Intervenor Joliet Township H.S.D. #204, grant the request to adopt the Board of Review evidence and deny further extension to submit evidence, Mr. Steffen seconded the Motion and it carried 5-0.

- h. Lansing Partners I LLC: #19-47261-C-2 (Cook - Thornton)

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

- i. Josh & Jacquie Odelson: #20-33485-R-1 (Cook - Lyons)

Mr. Bilotta moved to grant the motion to reinstate and give the appellant 30-days to submit a copy of the BOR decision. Mrs. Kinion seconded the Motion and it carried 5-0.

j. John Wagner: #20-31648-C-2 (Cook - Lyons)

Mrs. Kinion moved to grant the motion to reinstate and grant the appellant 30-days to respond to the incomplete notice. Chairman Freeman seconded the Motion and it carried 5-0.

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

Mr. Bilotta moved to deny the Motion to Revive Judgment. Mrs. Kinion seconded the Motion and it carried 4-1.

Items l., m., and n. were moved to the beginning of the meeting.

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

This item was carried over from the November Board Meeting. Mr. Bilotta moved to dismiss the appeal for lack of jurisdiction. Mr. Steffen seconded the Motion and it carried 5-0.

## **6. Attachments**

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

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

As to Attachment G. Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 4-0 with Ms. Buckley recusing.

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

### **Workload Report**

Mr. O'Malley reported that there are 97,757 open cases, the number of the Appeals to be docketed are 449 from downstate and 0 from Cook County (delayed from the Board of Review awaiting Assessor certification; verification of certification expected sometime in 2022).

### **7. Other Business**

Chairman Freeman thanked everyone and wished all a safe and happy holiday season.

### **8. Adjournment**

Mrs. Kinion moved to adjourn the meeting at 11:05 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