



State of Illinois
PROPERTY TAX APPEAL BOARD

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**Minutes of the
Property Tax Appeal Board
February 8, 2022 – 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
David Eagan, PTAB Information Technology
JJ Moffat, Chief Fiscal Officer & Human Resources Manager
Dianne Lerman, Recording Secretary.

Guests: Call-in connections identified/and unidentified as follows:
John P. Brady, Tully & Associates
Nicholas Jordan, Attorney, Worsek & Vihon, LLP
Mark Pogalz.

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

Mrs. Kinion moved to approve the Board Minutes of January 11th, 2022, as presented. Mr. Bilotta 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 accept the Agenda as presented. Mr. Steffen seconded the motion, and it carried 5-0.

4. Executive Director's Report

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

1. HR/Fiscal Update:

a. HR:

i. Retirements:

1. ALJ Jenifer Johnson is retiring effective 02/18/2022.
2. Cynthia Planitz is retiring effective 03/01/2022.

ii. Vacancies: We have several vacancies that we need to fill, and JJ will start working on getting those positions posted.

b. Fiscal Update: We have submitted our budget to the GO and GA. Our budget includes an increase in funding, which would pay for e-filing and additional staff. The budget now must pass through the General Assembly.

2. IT Update:

a. We modified PTAB2000 to identify cases where the appellant requested a rollover.

We will then send this information to the Cook County Board of Review, who will then review the evidence submitted by the appellant and then let PTAB know if there is any objection to the rollover. If there is no rollover, we will close these matters out faster.

Cook County is working on its process to review these matters and then communicate the objection or no objection back to PTAB.

b. We have added *Google Translate* to our website for language access.

3. Proposed Legislation:

a. HB5163 (Rep. Yingling) – Fees: Would require a \$150 filing fee for each case filed at PTAB.

i. I have a meeting set up for 2/10/2022 with Rep. Yingling to discuss this bill.

b. SB3894 (Sen. Muñoz) –Creation of a “Property Tax Assessment Study”:

i. Requires the DOR along with the Dept. of Commerce and Economic Opportunity to study:

1. Review of Cook County Classification System compared to the rest of the state and the impact of moving to a uniform system.

2. Review the State laws relating to real property assessment, including the appeal process.

3. Report due in July 2023.

ii. Would limit the annual increase in assessment to 15% and 40% in a three-year period. Counties with less than 3,000,000 inhabitants may adopt the limitations.

c. HB5335 (Rep. Kambium Buckner) – (1) Cook County Removed from PTAB Jurisdiction, (2) Property Tax Appeal Board will no longer be able to accept or consider any appraisal that does not meet the Uniform Standards of Professional Appraisal Practice as promulgated by The Appraisal Foundation at the time the appeal was filed, and (3) this bill would also dismiss all Cook County appeals at PTAB that do not have a decision by 12/31/2024.

i. A strict reading of this statute would require all intervenors to have an appraisal completed by the date the taxpayer files; otherwise, PTAB would not be able to consider it.

ii. The portion of the statute dismissing matters not decided before 12/31/2024 raises serious constitutional issues regarding the denial of due process. Shifting a case from PTAB to the courts changes the burden of proof for the taxpayer and will require a filing fee. These changes would occur at no fault of the citizen. Additionally, the backlog in the Cook County courts rivals PTAB, so a case transferred to the court system will likely take several additional years to resolve.

d. SB3069 (Sen. Laura Murphy) – This would give Homeowner Associations the ability to file an appeal at PTAB.

4. Workload – As of 1/31/2022, 96,116 cases are pending at PTAB. Cook County matters have yet to start being filed because of the Assessor's delay in processing matters in his office. This number will increase once the BOR starts to close cases in their office. There are 4,148 matters on today's Agenda. Well over the 3,010 matters reported on the January Agenda. In addition to the 4,148 items, we also had 626 cases withdrawn in January 2022. We currently have 37 full-time employees, the highest number of employees since we had 39 in 2003. In FY2003, we had 13,186 new appeals filed and a backlog of 16,606. So far, in FY2022, we have had 13,372 appeals filed, and we still have not gotten hit with the Cook County matters yet, and we still have some Lake County cases to docket. We also have three contractors who are helping to close cases as well.

5. Future Board Meetings: Board member schedule for onsite Board member attendance at the respective offices for the year 2022:

- Springfield – Dana Kinion

- Des Plaines –
 - March – March 8th – Robert Steffen.
 - April – April 12th – Jim Bilotta.
 - May – May 10th – Sarah Buckley.
 - June – June 14th – Kevin Freeman.
 - July – July 12th – Robert Steffen.

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

5. Discussion of Motions

- a. American Multi-Cinema, Inc.: #20-07704-C-3 (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.

- b. Grand Tower Energy Center LLC: #20-06868-I-3 (Jackson)

Mr. Bilotta moved to grant the Intervenor 45 days to file a motion related to the tax sale issue, or the PTAB will deem the issue waived and a 120-day extension to file its evidence. Mrs. Kinion seconded the motion, and it carried 5-0.

- c. Leigh Pollak: #21-00206-R-1 (Lake)

Mrs. Kinion moved to deny the request to reinstate due to being untimely filed. Mr. Bilotta seconded the motion, and it carried 5-0.

- d. Meijer Stores LP: #20-21887-C-3 (Cook - Worth)

Mr. Bilotta moved to accept the appraisals. Mr. Bilotta seconded the motion, and it carried 5-0.

- e. Joseph Caldwell Sr.: #19-41836-C-1 (Cook – Hyde Park)

Mrs. Kinion moved to reopen the 2019 appeal, add the two PINs not included in the original BOR decision, and issue the decision according to the parties' stipulation. Mr. Steffen seconded the motion, and it carried 5-0.

- f. At Briargate IL, LLC: #20-05459-C-2 (Kane)

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

6. Attachments

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

As to Attachment B, Mr. Bilotta 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. Steffen 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, 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, Mr. Steffen moved to approve the attachment. Chairman Freeman seconded the motion, and it carried 5-0 with Mrs. Kinion recusing on docket #19-09398-C-1 (Sangamon County) and Ms. Buckley recusing on docket #18-38523-R-1 (West Chicago).

Workload Report

Mr. O'Malley presented the Workload Report under Section 4. Executive Director's Report.

7. Other Business

There was no other business to report.

8. Adjournment

Mr. Bilotta moved to Adjourn at 10:30 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