



State of Illinois  
**PROPERTY TAX APPEAL BOARD**

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**Minutes of the  
Property Tax Appeal Board  
November 15, 2022 – 10:00 a.m.  
Springfield & Des Plaines, Illinois**

**1. Roll Call:** Chairman Kevin Freeman, Mr. James Bilotta, Sarah Buckley, Dana D. Kinion, and Robert J. Steffen.

**Staff:** Michael O'Malley, Executive Director and General Counsel  
Steve Waggoner, Chief Administrative Law Judge  
James Moffat, Chief Financial Officer & Human Resources Manager  
David Suarez, Chief Information Officer  
David Eagan, PTAB Information Technology  
Kelly McAuliffe, Secretary  
Phyllis McJunkins, Recording Secretary

**Guests:** Call-in connections are identified as follows:

Michael Bullock, Property Tax Appeal Board  
Unidentified caller – 1  
Anonymous caller - 1  
Nick Jordan  
Scott Nemanich, Klein, Thorpe, & Jenkins, Ltd.  
Brennan Auth  
David Sues, Faegre, Drinker, Biddle, & Reath, LLP  
Tykiera  
Vito Vittore  
M. Froehlich  
Carl Buck, Rathbun, Cservenyak & Kozol, LLC  
Joel DeTella, Petrarca, Gleason, Boyle, & Izzo, LLC  
Alan Skidelsky, Skidelsky & Associates, P. C.  
Greg Diamantopoulos

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.

**BOARD MEMBERS**

Jim Bilotta  
*Frankfort*

Robert J. Steffen  
*South Barrington*

Dana D. Kinion  
*Springfield*

Sarah Buckley  
*Chicago*

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

Chairman Freeman made a motion to approve the Board Minutes of October 11th, 2022, as presented. Ms. Kinion seconded the motion, and it carried 5-0.

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

Chairman Freeman motioned to amend the agenda to move items D and H from Section 5 up in the agenda for discussion and to include a personal statement; Mr. Steffen seconded the motion, which carried 5-0.

### **Personal Statement**

Chairman Freeman expressed condolences to the family and friends of Kathrine Patti, acknowledged her passing, and asked that we have a moment of silence. Patti is a tremendous loss to the PTAB. She was productive, intelligent, hardworking, and an all-around good person. She will be missed.

### **Item D from Section 5 - Discussion of Motion**

Elwood Energy LLC: #21-05933.001 thru .002-I-3 (Will)

The Board acknowledged that Scott Nemanich, representing the intervenor Elmwood Community Consolidated School District 203, was present. Nemanich informed of an upcoming mediation all parties agreed to, which is scheduled for a pending PTAB case, a pending court case, and the latest Board of Review case, which will occur over five days during the last week of November 2022. Nemanich requested an extension to accept the evidence on the intervenor's behalf. Nemanich did not timely submit his extension request due to a medical issue he is dealing with. Another intervenor timely filed the same evidence.

Joel Detella, on behalf of Laraway School District #70-C, confirmed the above-mentioned appraisal was timely filed by Laraway School District #70-C.

Ms. Kinion moved to grant the intervenor an extension and accept the evidence submitted; it was seconded by Mr. Steffen and carried 4-0, and Mr. Bilotta recused himself.

### **Item H from Section 5 - Discussion of Motion**

Jackson Generation LLC: #21-05929.001-I-3 (Will)

The Board acknowledged that Carl Buck representing the intervenor, Joliet Township H.S. D. #204, was present.

David Suess representing the appellant was present and averred that this is the 4<sup>th</sup> request for an extension. There was no support in the filing by the intervenor justifying or supporting "good cause." Further extensions for the submission of the evidence are opposed because the movant did not show good cause to support the late filing. The harm of allowing the evidence would depend on a default's ramifications. The defaulting of a party for failure to file evidence prevents them from advocating that evidence, appearing, and being another advocate on the other side. The taxpayer must defend against another entity, litigant, and counsel. The ramification for defaulting is that you don't get to show up and argue the evidence. Therefore, an incremental disadvantage is added to the taxpayer to have another intervenor to respond to and defend against. In response to allowing the intervenor an extension to further respond, the initial filing should have provided good cause, not after there is an objection. The filing of this evidence is not purposeless and was 200+ days after the intervenor originally joined the case and was not supported by good cause.

Carl Buck informed each of the different taxing bodies that were intervenors had different deadlines. However, they all tried to submit one appraisal instead of flooding in multiple appraisals. They submitted their appraisal 4 - 7 days after their deadline when the taxing bodies received it, causing no prejudice against the property owner. Additionally, the appraisal was timely filed by Elmwood Community Consolidated School District 203.

Chairman Freeman moved to grant the intervenor a final extension and accept the evidence as filed; it was seconded by Ms. Kinion, and it carried 4-0. Mr. Bilotta abstained.

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

See Addendum A.

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

At this point, Executive Director O'Malley and Mr. Moffat left the meeting to attend the ILGA Audit Committee meeting.

#### **5. Discussion of Motions**

##### **a. Marc Lifshin: #20-48594.001-R-1 (Cook – West Chicago)**

Mr. Steffen motioned to grant the appellant's request to vacate and withdraw the appeal; Chairman Freeman seconded the motion, which carried 5-0.

Ms. Buckley informed she sold her residence in West Chicago and resides in Jefferson Park.

**b. Lumanair, Inc.: #21-05200.001 thru .006-C-2 (Kane)**

Mr. Steffen motioned to grant Kane County BOR's request for an extension, accept the documents filed Instantly, distribute the BOR's evidence to the appellant, and grant the appellant a new rebuttal period. Mr. Bilotta seconded the motion, and it carried 5-0.

**c. THK America, Inc: #21-21377.001-I-1 (Cook - Schaumburg)**

Mr. Bilotta motioned to reinstate the appellant's petition and notify the Cook County BOR; Chairman Freeman seconded the motion, which carried 5-0.

**d. This item was moved up in the agenda – see above.**

**e. Kroger Limited Partnership I: #21-05509.001-C-3 (Tazewell)**

Mr. Bilotta motioned to grant a final 60-day extension to submit evidence; Mr. Steffen seconded the motion, which carried 5-0.

**f. Thomas Blank: #19-04401.001-R-1 (Lake)**

Mr. Steffen motioned to deny the Motion to Reconsider; Ms. Kinion seconded the motion, and it carried 5-0.

**g. Covia Corp Utica Plant: #21-06964.001 thru .039-I-3 (LaSalle)**

Chairman Freeman motioned to grant a 90-day extension; Mr. Bilotta seconded the motion, which carried 5-0.

**h. This item was moved up in the agenda – see above.**

**i. Sanford Kahn: #21-23830.001-C-1 (Cook- Rogers Park)**

Mr. Alan Skidelsky informed the Board that he represents the appellant if there were any questions.

Chairman Freeman motioned to grant a final 90-day extension; Mr. Steffen seconded the motion, which carried 5-0.

**j. Sanford Kahn: #21-23835.001 thru .002-C-1 (Cook- Rogers Park)**

Chairman Freeman motioned to grant a final 90-day extension; Mr. Steffen seconded the motion, which carried 5-0.

**k. Sanford Kahn: #21-23837.001-C-1 (Cook- Rogers Park)**

Chairman Freeman motioned to grant a final 90-day extension; Mr. Steffen seconded the motion, which carried 5-0.

**l. Sanford Kahn: #21-23838.001-C-1 (Cook- Rogers Park)**

Chairman Freeman motioned to grant a final 90-day extension; Mr. Steffen seconded the motion, which carried 5-0.

**m. Sanford Kahn: #21-23840.001-C-1 (Cook- Rogers Park)**

Chairman Freeman motioned to grant a final 90-day extension; Mr. Steffen seconded the motion, which carried 5-0.

**6. Attachments**

**a. Attachment A** – Mr. Steffen moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 5-0.

**b. Attachment B** – Mr. Bilotta moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 5-0.

**c. Attachment C** - Ms. Kinion moved to approve the attachment. Mr. Steffen seconded the motion, and it carried 4-0. Chairman Freeman recused himself.

**d. Attachment D** – Ms. Kinion moved to approve the attachment. Mr. Steffen seconded the motion, and it carried 4-0. Mr. Bilotta recused himself.

**e. Attachment E** – Chairman Freeman moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 4-0. Mr. Steffen recused himself.

**f. Attachment F** – Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the motion, and it carried 4-0. Ms. Kinion recused herself.

**g. Attachment G** – Chairman Freeman moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 4-0. Ms. Buckley recused herself.

- h. Attachment Z** – Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the motion, which carried 5-0 for items 1, 3, 5-10, and 4-0 for items 2 and 4; Ms. Buckley recused herself for items #2 and #4.

**7. Other Business**

- a.** Ms. Kinion reminded the Board usually hosts Christmas Parties in the Springfield and Des Plaines offices. Ms. Kinion will host Springfield, and Chairman Freeman will host Des Plaines. The Board members are welcome to attend at either location.

**8. Adjournment**

- a.** Mr. Steffen moved to adjourn the meeting at 10:39 a.m. Chairman Freeman seconded the motion, carrying 5-0.

Respectfully Submitted,

/s/ Michael O'Malley

Michael I. O'Malley

Executive Director and General Counsel

MIO/pm

Addendum A.





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## Executive Director's Report November 2022

### 1. HR/Fiscal Update:

#### a. HR:

- Joseph Reid has been hired to fill SPO's open Private Secretary position.
- Deputy Chief Administrative Law Judge position – We have temporarily assigned Jennifer Vesely to the job. Jenifer will assign cases and schedule hearings. I am looking at re-organizing the office with a view of the number of staff, specifically ALJs, that will be in DPO. Once that decision is made, we will post the position of Deputy Chief Administrative Law Judge or whatever position or positions replace it. The position will be competitively filled in according to the State's comprehensive hiring plan.

- #### b. Fiscal Update:
- JJ submitted our initial proposed budget to GOMB. We are hopeful we will get additional staff in DPO.

### 2. IT Update:

E-filing – We have one issue which is preventing us from going live. It is an issue that needs to be fixed at the vendor level. The vendor has told us they have escalated the issue. Essentially, their system reads commas as a divider of whole numbers instead of a separator of 100ths, 1,000ths, and 1,000,000ths.

I have given presentations on the e-filing system to the CBA and WPTB, and gotten come feedback.

### 3. DPO Move to Downtown Chicago:

Dave Suarez and I met with CMS to go over the possibility of moving downtown. The time we are looking at in mid to late summer 2023. The building will have a lot of amenities and is in the process of being upgraded.

### 4. Case Load as of 11/7/2022:

Open cases: **89,121**

Dockets that need docketed: 638 (15 Downstate, 623 Cook)

Docket numbers assigned for 2022: 39 Downstate, 10 Cook

Docket numbers assigned for 2021: 7,630 Downstate, 19,563 Cook

Docket numbers assigned for 2020: 9,321 Downstate, 28,798 Cook

## BOARD MEMBERS

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Docket numbers assigned for 2019: 9,629 Downstate, 35,310 Cook

Dockets that need initial review (MANA): 14 Downstate, 4,799 Cook

Dockets that need returned review (MARA): 1 Downstate, 74 Cook

Dockets that need evidence review (MAE): 2 Downstate, 176 Cook

Dockets ready to notify county (LCNOT): 18 Downstate, 708 Cook

Looks like we may see a record number of filings.

**5. Future Board Meetings:**

- a. The Governor has extended the disaster proclamation regarding COVID. The extension allows PTAB to continue to hold its Board meetings remotely.
- b. Board member schedule for onsite Board member attendance at the respective offices for the year 2022:
  - Springfield – Dana Kinion
  - Des Plaines –
    - December – December 13<sup>th</sup> – Kevin Freeman.
- c. Proposed 2023 Board Meeting Schedule:

<b>Date</b>	<b>DPO</b>	<b>SPO</b>
January 10 <sup>th</sup>	Sarah Buckley	Dana Kinion
February 14 <sup>th</sup>	Robert Steffen	Dana Kinion
March 14 <sup>th</sup>	Kevin Freeman	Dana Kinion
April 11 <sup>th</sup>	Jim Bilotta	Dana Kinion
May 9 <sup>th</sup>	Sarah Buckley	Dana Kinion
June 20 <sup>th</sup>	Robert Steffen	Dana Kinion
July 11 <sup>th</sup>	Kevin Freeman	Dana Kinion
August 15 <sup>th</sup> (State Fair)	Jim Bilotta	Dana Kinion
September 12 <sup>th</sup>	Sarah Buckley	Dana Kinion
October 10 <sup>th</sup>	Robert Steffen	Dana Kinion
November 14 <sup>th</sup>	Kevin Freeman	Dana Kinion
December 12 <sup>th</sup>	Jim Bilotta	Dana Kinion

The next meeting is scheduled for **10:00 AM, December 13<sup>th</sup>**.

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