



State of Illinois
PROPERTY TAX APPEAL BOARD

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KEVIN L. FREEMAN
Chairman

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**Minutes of the
Property Tax Appeal Board
January 10th, 2023 – 10:00 a.m.
Springfield & Des Plaines, Illinois**

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

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

Guests: Call-in connections are identified as follows:

Michael Bullock, Property Tax Appeal Board
Unidentified caller – 1
Patrick Doody, Law Offices of Patrick C. Doody
Kevin A. Griffin, Eugene L. Griffin & Associates, LTD

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.

2. Approval of Minutes from Previous Meeting

Chairman Freeman motioned to approve the Board Minutes of December 13th, 2022, as presented. Mr. Steffen seconded the motion, and it carried 4-0.

3. Adoption or Amendments to the Agenda

Chairman Freeman motioned to amend the agenda to move items C and B from Section 5 up in the agenda for discussion; Mr. Bilotta seconded the motion, which carried 4-0.

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

Item C from Section 5 - Discussion of Motion

Marklund Children's Home 18-51277.001 thru .002-C-3 (Cook- Hanover)

The Board acknowledged that Kevin Griffin representing the appellant Marklund Children's Home was present. Mr. Griffin confirmed that the county assessor is undergoing the certification error process. However, their office has not received the Certificates of Error. The County Assessor informed their office should have the Certificates of Error by the end of January. However, Mr. Griffin did note that their office has been told they would receive Certificates of Error in the past by a specific date and that they were not received by said date. Mr. Griffin is diligently following up with the County Assessor. He thinks 90 days is sufficient time to receive the Certificates of Error.

Mr. Bilotta moved to grant the appellant a stay of 90 days; it was seconded by Mr. Steffen and carried 4-0.

Item B from Section 5 - Discussion of Motion

Grand Tower Energy Center LLC: #21-05950.001 thru .10-C-3 (Jackson)

Executive Director O'Malley provided an update received by emails dated 01/06/2023 from the intervenor, Shawnee C.U.S.D #84, and the Jackson County Board of Review in response to the appellant's motion for an extension. The intervenor and Jackson County BOR objected for the following reasons:

- The PTAB rules do not allow for a 90-day extension; instead, the rules only allow for one 30-day extension (PTAB Rule 1910.66).
- The PTAB Rule 1910.66 requires a notice of the motion for extension be served to all parties of the appeal. (The county and the intervenor did not receive notice from the appellant. PTAB did send notice to the parties.)
- An affidavit that supports the appellant's motion was not attached as required by the rule.
- The intervenor avers that the appellant has yet to engage a rebuttal appraiser.
- Good cause has not been established, and the appellant's motion lacks credibility.

The Board acknowledged that Patrick Doody representing the appellant, Grand Tower Energy Center LLC was present.

Mr. Doody informed the PTAB that they are planning to use the same rebuttal evidence that is being used for their 2020 appeal, and the evidence was received ten days ago. Mr. Doody noted they have open appeals for 2016 – 2021, and they were required to review over 400 pages of rebuttal documents and engage an appraiser within 30 days. Mr.

Doody avers there will be no delay on his part, and at this point, they are prepared to send their response within the next day or 2.

Mr. Bilotta moved to grant the appellant a 60-day extension to file rebuttal evidence; Chairman Freeman seconded it, which carried 4-0.

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 4-0.

5. Discussion of Motions

a. Steven Wang: #21-05502.001 thru .003-C-3 (Kane)

Mr. Bilotta motioned to grant the intervenor a final 30-day extension; Mr. Steffen seconded the motion, which carried 4-0.

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

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

d. Baldwin Enterprises, Inc.: #21-07444-C-2 (Jefferson)

Mr. Steffen motioned to grant the Board of Review a final 30-day extension to submit evidence; Chairman Freeman seconded the motion, which carried 4-0.

e. End of Motions

6. Attachments

a. Attachment A – Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the Motion, and it carried 4-0.

b. Attachment B – Mr. Bilotta moved to approve the attachment. Chairman Freeman seconded the Motion, and it carried 4-0.

c. Attachment C - Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the Motion, and it carried 3-0. Chairman Freeman recused himself.

- d. Attachment D** – Mr. Steffen moved to approve the attachment. Chairman Freeman seconded the Motion, and it carried 3-0. Mr. Bilotta recused himself.
- e. Attachment E** – Chairman Freeman moved to approve the attachment. Mr. Bilotta seconded the Motion, and it carried 3-0. Mr. Steffen recused himself.
- f. Attachment F** – Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the Motion, and it carried 4-0.
- g. Attachment G** – Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the Motion, and it carried 3-0. Ms. Buckley recused herself.
- h. Attachment Z** – Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the Motion, and it carried 4-0 for items 1, 2, 4-6 and carried 3-0 for item 3; Chairman Freeman recused himself for item #3.

7. Other Business

- a.** None.

8. Adjournment

- a.** Mr. Bilotta moved to adjourn the meeting at 10:25 a.m. Chairman Freeman seconded the Motion, carrying 4-0.

Respectfully Submitted,

/s/ Michael O'Malley

Michael I. O'Malley

Executive Director and General Counsel

MIO/pm

Addendum A.



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MICHAEL I. O'MALLEY
Executive Director & General Counsel

www.ptab.illinois.gov

Executive Director's Report
January 2023

1. HR/Fiscal Update:
 - a. HR: Carol Kirbach has agreed to work up as Acting Chief Administrative Law Judge until we can get through the hiring process to fill the position permanently.
 - b. Fiscal Update: N/A

2. IT Update:

E-filing – We have started to receive petitions via the e-filing portal. There are some growing pains with the law firms, but I think that is to be expected.

3. Case Load as of 12/3/2022:

Open cases: 96,530

Dockets that need docketed: 2,559 (0 Downstate, 2,559 Cook)

Docket numbers assigned for 2022: 1,064 Downstate, 23 Cook

Docket numbers assigned for 2021: 7,688 Downstate, 30,066 Cook

Docket numbers assigned for 2020: 9,339 Downstate, 28,845 Cook

Docket numbers assigned for 2019: 9,634 Downstate, 35,416 Cook

4. Steve's last day was 12/30/2022. Gov. Pritzker was kind enough to issue the attached proclamation, thanking Steve for his 35 years of to the citizens of Illinois.

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. 2023 Board Meeting Schedule:

| Date | DPO | SPO |
|---------------------------|----------------|-------------|
| February 14 th | Robert Steffen | Dana Kinion |
| March 14 th | Kevin Freeman | Dana Kinion |
| April 11 th | Jim Bilotta | Dana Kinion |
| May 9 th | Sarah Buckley | Dana Kinion |
| June 20 th | Robert Steffen | Dana Kinion |

BOARD MEMBERS

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Frankfort

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South Barrington

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Springfield

Sarah Buckley
Chicago

| | | |
|--------------------------------------|----------------|-------------|
| July 11 th | Kevin Freeman | Dana Kinion |
| August 15 th (State Fair) | Jim Bilotta | Dana Kinion |
| September 12 th | Sarah Buckley | Dana Kinion |
| October 10 th | Robert Steffen | Dana Kinion |
| November 14 th | Kevin Freeman | Dana Kinion |
| December 12 th | Jim Bilotta | Dana Kinion |

BOARD MEMBERS

Jim Bilotta
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Sarah Buckley
Chicago



Proclamation

Presented this 15th day of December 2022

WHEREAS, Steven Mark Waggoner has worked for the Property Tax Appeal Board with the State of Illinois as an administrative law judge since 1987; and,

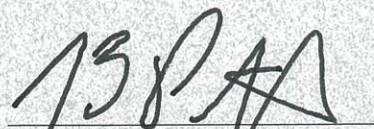
WHEREAS, Steve has dedicated his professional career to the service of the taxpayers of Illinois; and,

WHEREAS, he has faithfully served seven gubernatorial administrations; and,

WHEREAS, during his tenure, Steve has held leadership positions at the Property Tax Appeal Board as Chief Administrative Law Judge and, on multiple occasions, as Acting Executive Director; and,

WHEREAS, Steve has led the Property Tax Appeal Board through many technological and jurisdictional changes as well as the COVID-19 pandemic;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby proclaim this statement of gratitude for Steven Mark Waggoner in recognition of his thirty-five years of service to the State of Illinois and its citizens.


JB Pritzker
Governor, State of Illinois

