



State of Illinois
PROPERTY TAX APPEAL BOARD

Wm. G. Stratton Office Bldg.
401 South Spring St., Rm. 402
Springfield, Illinois 62706
(T) 217.782.6076
(F) 217.785.4425
(TTY) 800.526.0844

KEVIN L. FREEMAN
Chairman

Suburban North Regional Office
9511 W. Harrison St., Suite LL-54
Des Plaines, Illinois 60016
(T) 847.294.4121
(F) 847.294.4799

MICHAEL I. O'MALLEY
Executive Director & General Counsel

Minutes of the
Property Tax Appeal Board
February 14, 2023 – 10:00 a.m.
Springfield & Des Plaines, Illinois

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

Staff: Michael O'Malley, Executive Director and General Counsel
James Moffat, Chief Financial Officer & Human Resources Manager
David Suarez, Chief Information Officer
Kelly McAuliffe, Recording Secretary
Phyllis McJunkins, Recording Secretary

Guests: Call-in connections are identified as follows:

Michael Bullock, Property Tax Appeal Board
Unidentified callers – 4
Mike Andre, Eugene L. Griffin & Associates, Ltd.
Mallory Milluzzi, Klein, Thorpe, & Jenkins, Ltd.
Marty Kinczel, Lake County Assessor
David Seuss, Faegre, Drinker, Biddle, & Reath LLP
Mark Pogalz
Jack Perry
Kipp Wilson
Dale Butalla

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.

2. Approval of Minutes from Previous Meeting

Mr. Bilotta motioned to approve the Board Minutes of January 10th, 2023, as presented. Mr. Steffen seconded the motion, and it carried 5-0.

3. Adoption or Amendments to the Agenda

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

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

Item A & B from Section 5 - Discussion of Motion

University Park Energy 20-05696.001-I-3 (Will)

LSP University Park LLC 20-05697.001 thru .003-I-3 (Will)

The Board acknowledged that David Seuss representing the appellants, University Park Energy, and LSP University Park LLC was present, and Mallory Milluzzi representing Intervenor, University Park Public Library District, was present.

In summary, Mr. Seuss informed that the motions involved two primary issues, what portion of the property is accessible real estate and what value each party assigns to the accessible real estate. The appellant has submitted evidence to the above questions, but the respondents have not. The hearing and subpoena requests are about the taxpayer's right to know in advance of the hearing the respondents' positions, their response to what property is accessible real estate, what value they assign to that property, and the basis or foundation of those opinions.

The appellant avers the respondents' appraisal does not identify the property or assign a value to the real estate at all, and the only evidence submitted by the Intervenor on value is a going concern of appraisal that concludes to a single aggregated value for all real property, all personal property, and all intangibles combined. The appellant avers if this type of evidence satisfies the Board's rule for documentary evidence, then parties will be able to withhold any meaningful evidence of their actual positions on what the accessible real estate is until the hearing and leave the other parties to guess and to prepare in complete darkness on those questions. This does not comply with the spirit or letter of PTAB rules.

The appellant is entitled to discovery and requests for subpoenas, as the Board's enabling statute contemplates the prehearing discovery as an essential part of the adversarial process. The property tax code states that the Board or any hearing officer may require the production of books, records, or papers that may be material or relevant to any matter pending before the Board and necessary for making a decision. The statute does not restrict this power to just hearings but is broader than that and covers prehearing as well. PTAB rules favor disclosing all relevant material and facts before the hearing, and when parties fail to disclose information voluntarily, the same rule contemplates formal discovery to implement this policy. The taxpayer is entitled to know the respondent's contention on the issues before the Board before the hearing.

In summary, Ms. Milluzzi responded that the rules set out very limited information on evidence deposition and that there are no other allowances regarding discovery depositions. Allowing discovery depositions would open the floodgates to PTAB to allow depositions

of appraisers before every single PTAB hearing. This is a methodology question commonly asked at a hearing, such as, how did you arrive at the value and why you did not consider other things? These types of questions can be asked at a hearing and are routinely done. Illinois also has extensive case law as to the valuation of real versus personal property on these types of properties. It is a legal question, and the appraiser's approach to different ways would be a legal argument flushed out at the hearing. The PTAB would ultimately make that determination and ruling. There is no surprise element. The appellant's motions are untimely, and absent PTAB setting a very truncated response rate outside of rules, we would not be present today and would not be able to accommodate even trying to issue a subpoena before the scheduled hearing in March. The respondent's initial response was not due until 02/07/2023. A deposition of witnesses prior to the hearing is not attainable, given witness and attorney availability. The witness disclosures were provided within 30 days in accordance with PTAB rules. Therefore, there was no delay, and the rules were followed. The appellant references one work file; however, the appellant requested over 13 document production requests and 15 additional interrogatories; therefore, it is not a single production file.

Mr. Seuss averred no documents have been produced, and this case is extraordinary because the respondents have yet to submit documentary evidence on the issues before the PTAB. Parties usually submit an appraisal of the subject property, which has not been provided by the respondent. There is no floodgate concern. The respondents submitted an appraisal of the thing that is being assessed, and then they disputed methodology, which is not the case here. There is no identification of the property being assessed in the respondent's appraisal. Therefore, this is an extraordinary circumstance, and therefore, there is no floodgate concern. It should take the respondents no time to produce their expert's work file, which needed to have been completed last August. Regarding timeliness, the appellant has been asking for depositions since early December, but there was no response from the respondents until the taxpayer filed these motions. If depositions of witnesses are received within two weeks, the appellant should be prepared in time for the scheduled hearings. The 13 documents are not needed if the respondent provides their expert's work file.

Mr. Steffen moved to deny the appellant's motion to compel issuance of subpoenas for depositions and production of documents for items A and B; Ms. Kinion seconded it, and it carried 3-0, Chairman Freeman and Mr. Bilotta abstained.

Ms. Kinion departed the meeting at 10:33 a.m.

4. Executive Director's Report

See Addendum A.

Chairman Freeman requests a substitute attend the board meeting in Des Plaines for March 2023.

Chairman Freeman moved to approve the Executive Director's Report. Mr. Bilotta seconded the Motion, and it carried 4-0.

5. Discussion of Motions

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

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

c. Linda Jelinek: #19-55147.001-R-2 (Cook) (Evanston)

Mr. Steffen motioned to grant the appellant a final 90-day extension to submit evidence; Mr. Bilotta seconded the motion, which carried 4-0.

d. Linda Jelinek: #18-51318.001-C-1 (Cook) (Evanston)

Mr. Bilotta made a motion to dismiss the appeal; the motion was seconded by Ms. Buckley, and it carried 4-0.

e. Linda Jelinek: #19-55148.001-C-1 (Cook) (Evanston)

Mr. Bilotta made a motion to dismiss the appeal; the motion was seconded by Chairman Freeman, and it carried 4-0.

f. The Dean Project Owner, LLC: #21-05664.001 thru .005-C-3 (Champaign)

Mr. Bilotta made a motion to deny the request to intervene; the motion was seconded by Mr. Steffen, and it carried 4-0.

g. End of Motions

6. Attachments

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

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

- Dockets (19-22512 and 19-22513) were pulled from attachment B, due to incorrect amounts listed on the stipulations. Therefore, Chairman Freeman made an amended motion to remove the two dockets from attachment B. Mr. Steffen seconded the amended 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** – Chairman Freeman moved to approve the attachment. Mr. Steffen 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. Bilotta seconded the Motion, and it carried 3-0. Ms. Buckley recused herself.
 - g. **Attachment Z** – Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the Motion, which carried 3-0 for item 4 and 4-0 for items 1-3 and 5-11. Chairman Freeman recused himself from item #4.

7. Other Business

- a. Proposed Standing Order No. 2 – Use of Unauthorized Forms and Enforcement of Rule 1910.80

Mr. Bilotta moved to approve the standing order as presented. Mr. Steffen seconded the Motion, and it carried 4-0.

- b. Closed Session – The closed session was canceled for the February board meeting and possibly postponed to the March board meeting.

8. Adjournment

- a. Chairman Freeman moved to adjourn the meeting at 11:06 a.m. Mr. Bilotta 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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Executive Director's Report
February 2023

1. HR/Fiscal Update:
 - a. HR: Nothing to report in open session.
 - b. Fiscal Update: Nothing to report.

2. IT Update:

E-filing – We are proposing a standing order on enforcement of Rule 1918.80 – Use of PTAB’s forms. This is under item 7(a) on the agenda.

3. Case Load as of 2/6/2023:

Open cases: 101,284

Dockets that need docketed: 5,118 (925 Downstate, 4,193 Cook)

Docket numbers assigned for 2022: 2,174 Downstate, 29 Cook

Docket numbers assigned for 2021: 7,736 Downstate, 36,392 Cook

Docket numbers assigned for 2020: 9,346 Downstate, 28,857 Cook

Docket numbers assigned for 2019: 9,635 Downstate, 35,444 Cook

4. 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
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
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

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Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
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Sarah Buckley
Chicago

December 12 th	Jim Bilotta	Dana Kinion

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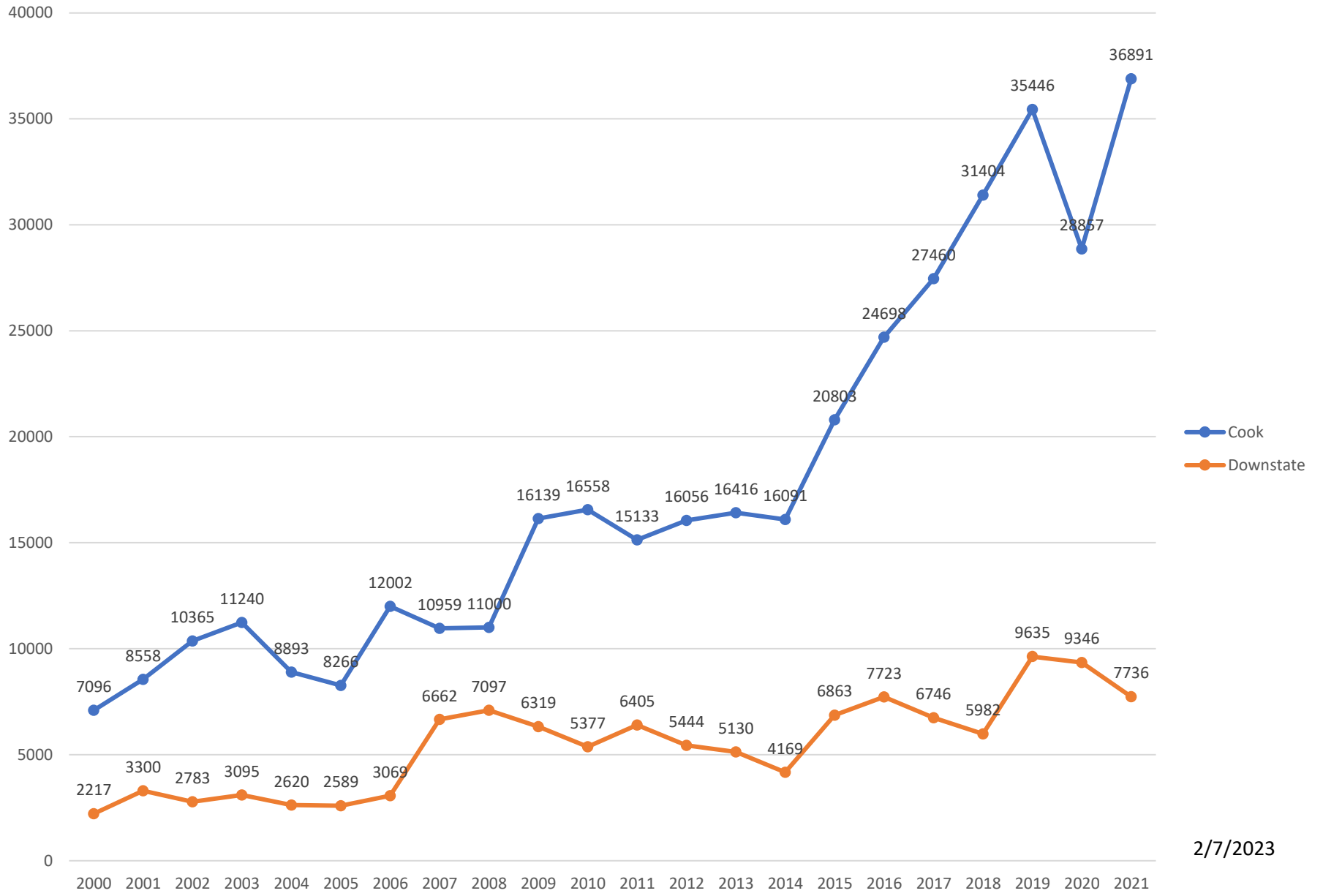
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Appeals by Tax Year



2/7/2023