



State of Illinois
PROPERTY TAX APPEAL BOARD

Wm. G. Stratton Office Bldg.
401 South Spring St., Rm. 402
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KEVIN L. FREEMAN
Chairman

MICHAEL I. O'MALLEY
Executive Director & General Counsel

Suburban North Regional Office
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**Minutes of the
Property Tax Appeal Board
March 14, 2023 – 10:00 a.m.
Springfield & Des Plaines, Illinois**

1. Roll Call: Mr. James Bilotta, Sarah Buckley, Dana Kinion, 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
Kelly McAuliffe, Recording Secretary
Phyllis McJunkins, Recording Secretary

Guests: Call-in connections are identified as follows:

Michael Bullock, Property Tax Appeal Board
Unidentified callers – 2

Mr. Bilotta convened the meeting at 10:01 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

Ms. Kinion motioned to approve the Board Minutes of February 14th, 2023, as presented. Mr. Bilotta seconded the motion, and it carried 4-0.

3. Adoption or Amendments to the Agenda

Ms. Kinion motioned to accept the agenda as presented; Ms. Buckley seconded the motion, which carried 4-0.

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
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Sarah Buckley
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4. Executive Director's Report

See Addendum A.

Mr. Bilotta thanked the Executive Director and team for monitoring bills that could impact the PTAB.

Mr. Bilotta moved to approve the Executive Director's Report. Ms. Kinion seconded the motion, and it carried 4-0.

5. Discussion of Motions

a. Pangea Equity Partners: #21-30150.001 thru .003-C-1 (Cook) (West Chicago)

Ms. Kinion made a motion to grant reinstatement, accept the appellant's evidence, and deny the extension request as the filing was complete; Mr. Steffen seconded the motion, which carried 4-0.

b. UAFCY Selfreliance: #21-30311.001 thru .005-C-1 (Cook) (West Chicago)

Ms. Kinion made a motion to grant reinstatement, accept the appellant's evidence, and deny the extension request as the filing is complete; Mr. Steffen seconded the motion, which carried 4-0.

c. Craig White: #21-30314.001-R-1 (Cook) (West Chicago)

Ms. Kinion made a motion to grant reinstatement, accept the appellant's evidence, and deny the extension request as the filing is complete; Mr. Steffen seconded the motion, which carried 4-0.

d. Pangea Equity Partners: #21-30321.001 thru .002-C-1 (Cook) (West Chicago)

Ms. Kinion made a motion to grant reinstatement, accept the appellant's evidence, and deny the extension request as the filing is complete; Mr. Steffen seconded the motion, which carried 4-0.

e. Pangea Equity Partners: #21-30336.001-C-1 (Cook) (West Chicago)

Ms. Kinion made a motion to grant reinstatement, accept the appellant's evidence, and deny the extension request as the filing is complete; Mr. Steffen seconded the motion, which carried 4-0.

f. James Zespy: #21-30298.001-R-1 (Cook) (West Chicago)

Ms. Kinion made a motion to grant reinstatement, accept the appellant's evidence, and deny the extension request as the filing is complete; Mr. Steffen seconded the motion, which carried 4-0.

- g. Winterset III Phase 2 Condo: #21-23346.001 thru .005-C-1(Cook) (Orland)

Ms. Buckley made a motion to continue this item to the April 2023 board meeting and provide notice to the appellant to appear before the PTAB to defend their evidence and provide a valid reason for failing to respond to the incomplete checklist timely; Mr. Steffen seconded the motion, and it carried 4-0.

- h. End of Motions

6. Attachments

- a. **Attachment A** – Mr. Steffen moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 4-0.
- b. **Attachment B** – Ms. Kinion moved to approve the attachment. Mr. Bilotta 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 4-0.
- d. **Attachment D** – Mr. Steffen moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 3-0. Mr. Bilotta recused himself.
- e. **Attachment E** – Mr. Bilotta moved to approve the attachment. Ms. Buckley seconded the motion, and it carried 3-0. Mr. Steffen recused himself.
- f. **Attachment F** – Ms. Kinion moved to approve the attachment. Mr. Bilotta seconded the motion, and it carried 3-0. Ms. Buckley recused herself.
- g. **Attachment Z** – Mr. Steffen moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 4-0.

7. Other Business

- a. None

8. Adjournment

- a. Mr. Steffen moved to adjourn the meeting at 10:38 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 March 2023

1. HR/Fiscal Update:
 - a. HR: No updates
 - b. Fiscal Update: No updates.
2. IT Update:
 - a. E-filing – A few law firms have filed appeals by paper in violation of our newly enacted rules. We accepted the appeals but sent the law firms a "Notice of Non-Compliance." I have attached a copy of one of the letters to this report.
 - b. E-filing – We are now accepting all appeals (residential, commercial, industrial, and farmland) through the EFP for all counties.
 - c. The next step is to create a process to accept evidence in cases where the appellant requested an extension of time to file evidence. There will be a delay in implementing this portion because of a change Dave needs to make in PTAB2000 because DoIT is upgrading the State's information system that we need to accommodate.
3. Case Load as of 3/6/2023:

Open cases: 100,458

Dockets that need docketed: 3,497 (0 Downstate, 3,497 Cook)

Docket numbers assigned for 2022: 2,860 Downstate, 177 Cook

Docket numbers assigned for 2021: 7,848 Downstate, 37,498 Cook

Docket numbers assigned for 2020: 9,368 Downstate, 28,937 Cook

Docket numbers assigned for 2019: 9,640 Downstate, 35,627 Cook
4. Proposed legislation:
 - a. HB-2232 – Amends the 35 ILCS 200/16-185 by adding, "Upon petition of a party to any case previously decided by the [PTAB], the [PTAB] shall reissue its prior decision." The language has caused a significant amount of debate as to what the language means. I have spoken to the lobbyist who is pushing this bill. The bill's purpose is to address the Cook County's Treasurer's refusal to issue refunds based on outstanding PTAB decisions for a period of time the Treasurer has determined is too long to collect. Previously, an appellant requested that PTAB issue an order of revival, a practice we have ceased participating in because we do not have that authority. We have suggested language to clean up the confusion regarding this bill. Ultimately, this bill does not

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affect PTAB operations, although it may, as currently drafted, create more work for our support staff.

- b. HB-3105 – Amends 35 ILCS 200/16-120; 16-160; & 16-185. The sponsor of this bill is Rep. Rashid. The purpose of this bill is to remove Cook County from PTAB's jurisdiction. ALJ. Tom Kelley spoke with Rep. Rashid about this bill. Ultimately, this bill, if approved, would have a disproportional effect on low- and middle-income taxpayers who could not afford the filing fee in the circuit court. The filing fee for an SPO case in Cook County is \$368.
- c. HB-4012 – Amends 35 ILCS 200/16-17 and adds 35 ILCS 200/16-167 & 30 ILCS 105/5.990. These are the highlights:
 - 1. Creates a supplemental fund that would collect any filing fees imposed by PTAB and reserve those funds for PTAB operations. (Carrot before the stick).
 - 2. Requires the clerk of PTAB shall send a copy of a taxpayer's petition to the chief assessment officer and the board of review whose decision is being appealed.
 - 3. The chief assessment officer, rather than the board of review, shall defend the assessment in any proceeding before the PTAB.
 - 4. The BOR will not be required to submit the property record card.
 - 5. In cases where a change in assessment over \$100,000 is requested, the burden of sending notice to taxing districts shifts from the BOR to the taxpayer.
 - 6. The BOR decision will be presumed to be correct unless PTAB finds that the BOR's decision is clearly erroneous.
 - 7. Eliminates PTAB's de novo standard.

5. Future Board Meetings:

- a. The Governor has extended the disaster proclamation regarding COVID until May 11th. The extension allows PTAB to hold its Board meetings remotely until June.
- 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
December 12 th	Jim Bilotta	Dana Kinion

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February 22, 2023

Name(s): [Redacted]
Law Firm: [Redacted]
Email(s): [Redacted] & [Redacted]

Notice of Noncompliance with 86 Ill.Admin.Code §§1910.30 and 1910.33.

You are hereby notified that you have filed the appeals listed below in violation of PTAB's rules. The PTAB requires all Cook County residential appeals filed after February 1, 2023 to be filed through the e-filing portal. See 86 Ill.Admin.Code §§1910.30. You filed these appeals through the mail. These appeals will be accepted as is and processed, but you are hereby notified that this courtesy is likely not going to be extended in the future.

Any future petitions filed by mail may be disregarded and the PTAB will notify you, at PTAB's convenience, that the filings were not accepted. The future notice on noncompliance will not extend any statutorily mandate jurisdictional time limits.

These all had a postmark date of 2/15/2023:

Appellant: Burhani Investments, LLC
Tax Year: 2019
PIN: 17-07-327-053 1001 and 17-07-327-053-1002

Appellant: Burhani Investments, LLC
Tax Year: 2020
PIN: 17-07-327-053 1001 and 17-07-327-053-1002

Appellant: Michael Machones
Tax Year: 2019
PIN: 14-32-226-027-0000

Appellant: Michael Machones
Tax Year: 2019

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PIN: 14-32-226-027-0000

Appellant: Shobi Khan

Tax Year: 2019

PIN: 14-33-107-022-0000

Appellant: Shobi Khan

Tax Year: 2020

PIN: 14-33-107-022-0000

Appellant: Jim Navarre

Tax Year: 2019

PIN: 17-21-210-117-0000

Appellant: Rachel Guzowski

Tax Year: 2019

PIN: 14-33-406-010-0000

Appellant: Rachel Guzowski

Tax Year: 2020

PIN: 14-33-406-010-0000

Appellant: 2728 N. Racine Condo Assn.

Tax Year: 2019

PIN: 14-29-306-043-1001, 1002 and 1003

Appellant: 2728 N. Racine Condo Assn.

Tax Year: 2020

PIN: 14-29-306-043-1001, 1002 and 1003

Appellant: Sheraz Darr

Tax Year: 2019

PIN: 13-25-312-002-0000

Appellant: 3127-3129 N. Clifton Condo Assn.

Tax Year: 2019

PIN: 14-29-201-044-1001, 1002 and 1003

Sincerely,



Michael O'Malley
Executive Director and General Counsel
Illinois Property Tax Appeal Board