



State of Illinois
PROPERTY TAX APPEAL BOARD

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KEVIN L. FREEMAN
Chairman

MICHAEL I. O'MALLEY
Executive Director & General Counsel

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**Minutes of the
Property Tax Appeal Board
August 15, 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
Cristin Duffy, Cook County Board of Review
Steven Field, Field, and Goldberg, LLC
Nick Jordan, Worsek & Vinon, LLP
Lauren
Andy Nicoletti, Kendall County Supervisor of Assessment
Brittany Theis, Whitt Law LLC
Matthew Zenner, Cook County Board of Review
3 Anonymous Callers

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 July 11, 2023, as presented. Mr. Steffen 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 motioned to amend the agenda by moving items 5a, b, and d before the Executive Director's report. Mr. Steffen seconded the motion, which carried 5-0.

Items a & b from Section 5 - Discussion of Motion

Item A

John Woods & Sandra Batmangelich: #21-22894.001-R-1 (Cook) (Oak Park)

Elaine Cinkay: #21-22948.001-R-1 (Cook) (Riverside)

Mike Ilic: #21-23287.001-R-1 (Cook) (Cicero)

David Notardonato: #21-23294.001-R-1 (Cook) (Norwood Park)

Catherine Wojdyla: #21-23297.001-R-1 (Cook) (Norwood Park)

Ted Feldman: #21-23300.001-R-1 (Cook) (Riverside)

Melissa Bergetz: #21-23551.001-R-1 (Cook) (Riverside)

James Culliton: #21-23554.001-R-1 (Cook) (River Forest)

Anastasia Criscione: #21-23557.001-R-1 (Cook) (River Forest)

Thomas Cargie: #21-23560.001-R-1 (Cook) (River Forest)

Dustin Jesberger: #21-23563.001-R-1 (Cook) (River Forest)

James Allen: #21-23566.001-R-1 (Cook) (Oak Park)

Steven Adelstein: #21-23569.001-R-1 (Cook) (Oak Park)

Robert Barlett: #21-23572.001-R-1 (Cook) (Oak Park)

David Bacon: #21-23575.001-R-1 (Cook) (Oak Park)

Daniel Fox: #21-23593.001-R-1 (Cook) (Oak Park)

Kristen Gallagher: #21-23596.001-R-1 (Cook) (Oak Park)

Wendy Foster: #21-23599.001-R-1 (Cook) (Oak Park)

Hally Dunn: #21-23602.001-R-1 (Cook) (Oak Park)

Jed Enlow: #21-23605.001-R-1 (Cook) (Oak Park)

Lisa Levinsky: #21-23608.001-R-1 (Cook) (River Forest)

Bryan Lempia: #21-23611.001-R-1 (Cook) (River Forest)

Genevieve Leiderman: #21-23614.001-R-1 (Cook) (River Forest)

Nancy Bell: #21-23617.001-R-1 (Cook) (Oak Park)

Trina Bauling: #21-23621.001-R-1 (Cook) (Oak Park)

Allen Green: #21-23624.001-R-1 (Cook) (Oak Park)

Gopal Gupta: #21-23629.001-R-1 (Cook) (Oak Park)

Sara McIntosh: #21-23633.001-R-1 (Cook) (River Forest)

James Martignon: #21-23638.001-R-1 (Cook) (River Forest)

Christopher Mackie: #21-23643.001-R-1 (Cook) (River Forest)

David Whiting: #21-23648.001-R-1 (Cook) (River Forest)

Michael Yerkes: #21-23652.001-R-1 (Cook) (River Forest)

Ethan Israelsohn: #21-23660.001-R-1 (Cook) (Oak Park)

Sucha Nand: #21-23677.001-R-1 (Cook) (Oak Park)

Adam Shafer: #21-23680.001-R-1 (Cook) (Oak Park)

Jon Zubkus: #21-23683.001-R-1 (Cook) (Oak Park)

Meeting of the Property Tax Appeal Board

August 15, 2023

Page 3

John Tuhey: #21-23686.001-R-1 (Cook) (Oak Park)
Dan Parker: #21-23689.001-R-1 (Cook) (Oak Park)
Emma Salustro: #21-23692.001-R-1 (Cook) (Oak Park)
Megan Wholey: #21-23695.001-R-1 (Cook) (Oak Park)
Theresa Sullivan: #21-23698.001-R-1 (Cook) (Oak Park)
Mohammed Ikramullah: #21-27666.001-R-1 (Cook) (Rogers Park)
Cerberus SFR Holdings, LP: #21-28460.001-R-1 (Cook) (Bremen)
Chi 2 Sf, LLC: #21-28463.001-R-1 (Cook) (Bremen)
CSMA BLT, LLC: #21-28466.001-R-1 (Cook) (Bremen)
CSMA BLT, LLC: #21-28504.001-R-1 (Cook) (Thornton)
Cerberus SFR Holdings II: #21-28514.001-R-1 (Cook) (Thornton)
Cerberus SFR Holdings II: #21-28521.001-R-1 (Cook) (Thornton)
CSMA BLT, LLC: #21-28524.001-R-1 (Cook) (Thornton)
Cerberus SFR Holdings, LP: #21-28527.001-R-1 (Cook) (Thornton)
Larene O'Connell: #21-29133.001-R-1 (Cook) (Maine)
Gabriel Lopez: #21-29343.001-R-1 (Cook) (West Chicago)
Joseph Amant: #21-29347.001-R-1 (Cook) (West Chicago)
Stephen Chacko: #21-29372.001-R-1 (Cook) (Maine)
David Schroeder: #21-29511.001-R-1 (Cook) (West Chicago)
Sheila Watts: #21-29514.001-R-1 (Cook) (West Chicago)
Joseph Murray: #21-29517.001-R-1 (Cook) (West Chicago)
Lambeth Manor 2, LLC: #21-29520.001-R-1 (Cook) (West Chicago)
Joseph Bays: #21-29529.001-R-1 (Cook) (West Chicago)
Danilo Rojas: #21-29532.001-R-1 (Cook) (West Chicago)
Erin Banks: #21-29538.001-R-1 (Cook) (West Chicago)
Denise Dyrek: #21-29544.001-R-1 (Cook) (West Chicago)
Joseph Hathaway: #21-29547.001-R-1 (Cook) (West Chicago)
Westside Real Estate, LLC: #21-29550.001-R-1 (Cook) (West Chicago)
David Gurdak: #21-29565.001-R-1 (Cook) (Maine)
Mark Cottrell: #21-29568.001 thru .003-R-1 (Cook) (Maine)
Karen Lopatka: #21-29571.001-R-1 (Cook) (Maine)
Frank Russo: #21-29574.001-R-1 (Cook) (Maine)
Anna Maciejewski: #21-29577.001-R-1 (Cook) (Maine)
Annette Wong: #21-29580.001-R-1 (Cook) (Maine)
David Bowman: #21-29583.001-R-1 (Cook) (Maine)
Glenn Paustian: #21-29586.001-R-1 (Cook) (Maine)
Mike McGuire: #21-29589.001-R-1 (Cook) (Maine)
Marion Lyday: #21-29592.001-R-1 (Cook) (Maine)
Frank Russo: #21-29595.001-R-1 (Cook) (Maine)
Ghanesh Patel: #21-29598.001-R-1 (Cook) (Maine)
Ernesto Waintraub: #21-29601.001-R-1 (Cook) (Maine)
Paulina Szwed: #21-29607.001-R-1 (Cook) (Maine)
Marzena Ladzinski: #21-29613.001-R-1 (Cook) (Leyden)

~~Wieslaw and Eva Ciesla: #21-29616.001-R-1 (Cook) (Leyden) – moot – stipulation~~
Iqual Family Properties, LLC: #21-29625.001-R-1 (Cook) (West Chicago)
Michael Malachowski: #21-29628.001-R-1 (Cook) (West Chicago)
Mike Albert: #21-29843.001-R-1 (Cook) (West Chicago)
Laura Mackey: #21-29942.001-R-1 (Cook) (Maine)
Elizabeth Park LTD Partnership: #21-29962.001-R-1 (Cook) (West Chicago)
Bo Qi: #21-29965.001-R-1 (Cook) (West Chicago)
Saratoga Realty Investors: #21-30022.001-R-1 (Cook) (West Chicago)
PMI Properties: #21-30032.001-R-1 (Cook) (West Chicago)
Irena & Grzegorz Walaszek: #21-30094.001-R-1 (Cook) (Leyden)
Andrew Loulousis: #21-30352.001-R-1 (Cook) (West Chicago)
Vazgen Gasparyan: #21-30355.001-R-1 (Cook) (West Chicago)
William Senne: #21-30358.001-R-1 (Cook) (West Chicago)
Adam Glickman: #21-30361.001-R-1 (Cook) (West Chicago)
Estate of James R. Petrozzini: #21-30367.001-R-1 (Cook) (West Chicago)
TW Real Estate LLC: #21-30371.001-R-1 (Cook) (West Chicago)
Ryan McIntyre: #21-30379.001-R-1 (Cook) (West Chicago)
Estate of Camelia P. Petrozzini: #21-30383.001-R-1 (Cook) (West Chicago)
Patricia Mastrangelo: #21-30388.001-R-1 (Cook) (West Chicago)
Nikolaos Sinis: #21-30391.001-R-1 (Cook) (West Chicago)
Robert Zeman: #21-30401.001-R-1 (Cook) (Maine)
David Cronin: #21-30997.001-R-1 (Cook) (West Chicago)
VMO Properties LLC: #21-31012.001-R-1 (Cook) (Palos)
Jimmy Lopez: #21-31107.001-R-1 (Cook) (West Chicago)
Ken Kulas: #21-31141.001-R-1 (Cook) (Maine)
Mary Diaz: #21-31235.001-R-1 (Cook) (West Chicago)
David Mena: #21-31241.001-R-1 (Cook) (West Chicago)
Louis Foutris: #21-31315.001-R-1 (Cook) (West Chicago)
Joshua Hyman: #21-31322.001-R-1 (Cook) (West Chicago)
Cha Young Yoon: #21-31341.001-R-1 (Cook) (West Chicago)
Elliott Slutzky: #21-31354.001-C-2 (Cook) (West Chicago)
1424 West Chicago, LLC: #21-31379.001-C-2 (Cook) (West Chicago)
Matthew Parr: #21-31389.001-R-2 (Cook) (Lakeview)
Tom Kailis: #21-31405.001-R-1 (Cook) (Maine)
Eric Carson: #21-31453.001-C-1 (Cook) (Palos)
Kalm Tool LLC: #21-31594.001-C-2 (Cook) (Lakeview)

Item b

Matt Neugebauer: #19-55373-R-1 (Cook - Jefferson)
Marc Cohen & Rebcca Budzynski: #21-25569-R-1 (Cook - New Trier)
Tung Lam: #21-27161-R-1 (Cook - Rogers Park)
Sharon L. Murphy: #21-28510-R-1 (Cook - Palatine)
Piatek Series 1317: #21-30983-R-1 (Cook - West Chicago)

Kim Sprinkle: #21-31530-R-1 (Cook - West Chicago)
Stephen Litkowiak: #21-32301-R-1 (Cook - Maine)
Jordan Pierce & Gina Malito: #21-32380-R-1 (Cook - West Chicago)
Antoni Fiorentino: #21-32437-R-1 (Cook - West Chicago)
Linda Wasik: #21-33348-R-1 (Cook - West Chicago)
Tracy Brammeier: #21-33362-R-1 (Cook - West Chicago)
James Roney: #21-33365-R-1 (Cook - West Chicago)
Matthew Koehne: #21-33368-R-1 (Cook - West Chicago)
Nadine Brodala: #21-33543-R-1 (Cook - West Chicago)
Paul Cohen: #21-33551-R-1 (Cook - West Chicago)
Michael Pinelli: #21-33825-R-1 (Cook - West Chicago)
City West, Inc.: #21-33846-R-1 (Cook - West Chicago)
Nicholaos Voutsinas: #21-34650-R-1 (Cook - West Chicago)
Nick Stein: #21-39859-R-1 (Cook - Northfield)
Amit Kapur: #21-39906-R-1 (Cook - North Chicago)
James Jodoin: #21-39978-R-1 (Cook - Proviso)
Phelps Walling: #21-39984-R-1 (Cook - Lakeview)
Tyler Hague: #21-40000-R-1 (Cook - Northfield)
Marna Cielak: #21-40008-R-1 (Cook - Wheeling)
Loretta Cavanagh: #21-40012-R-1 (Cook - Wheeling)
William McGuire: #21-40058-R-1 (Cook - Northfield)
Robert Flannery III: #21-40062-R-1 (Cook - Northfield)
Petar Scopu: #21-40239-R-1 (Cook - Lyons)
Brian Moon: #21-40244-R-1 (Cook - Lakeview)
JGPGOG, LLC: #21-40332-R-1 (Cook - Lakeview)
Phillip Dortch: #21-40626-R-1 (Cook - Lakeview)
Kinga Pyzikiewicz: #21-40631-R-1 (Cook - Northfield)
Eric Berg: #21-40641-R-1 (Cook - Lakeview)
Sallie Kerr: #21-40656-R-1 (Cook - Lakeview)
Matthew & Anne Junia: #21-40662-R-1 (Cook - Northfield)
Richard Meschbach: #21-40673-R-1 (Cook - Wheeling)
Swapna Kappan: #21-40675-R-1 (Cook - Wheeling)
Minerva Celaya: #21-40684-R-1 (Cook - Wheeling)
Kevin Igersheim: #21-40691-R-1 (Cook - Lakeview)
Robert Gerstein: #21-40701-R-1 (Cook - Lakeview)
Scott Kaniewski: #21-40737-R-1 (Cook - Lakeview)
James Koh: #21-40743-R-1 (Cook - Lakeview)
Evergreen Co-operative: #21-40753-R-1 (Cook - Lakeview)
Marcin Kocol: #21-41167-R-1 (Cook - Northfield)
Natalia Dubavets: #21-41226-R-1 (Cook - Northfield)
Amir Borhani: #21-41497-R-1 (Cook - North Chicago)
Ronald Caliendo: #21-41898-R-1 (Cook - Jefferson)
Richard & Danulta Krzysztofiak: #21-41910-R-1 (Cook - Jefferson)

Eli A. Siegel: #21-41926-R-1 (Cook - Lakeview)
Thomas Benedict: #21-41974-R-1 (Cook - Northfield)
Maria Lach: #21-41977-R-1 (Cook - Northfield)
Steven Lipshutz: #21-41980-R-1 (Cook - Northfield)
Michael G. Haverty: #21-41992-R-1 (Cook - Northfield)
Todd Vieregg: #21-41998-R-1 (Cook - Northfield)
Brad Niedermaier: #21-42004-R-1 (Cook - Northfield)
John N. Colis: #21-42007-R-1 (Cook - Northfield)
Peter Bianchi: #21-42010-R-1 (Cook - Wheeling)
Bradley Doherty: #21-42163-R-1 (Cook - Wheeling)
Chi Lei: #21-42185-R-1 (Cook - Wheeling)

The Board acknowledged that Cristin Duffy and Matthew Zenner, representing the Cook County Board of Review, were present.

In summary, Ms. Duffy acknowledged to the Board there were some discrepancies in the County's understanding of the cases. Ms. Duffy averred there is no receipt or certified copy showing PTAB has received each file the County has sent, but the BOR has documentation showing they sent over the materials. Due to transmission errors, the County sent evidence through ZIP files. While PTAB states they are not accepting the ZIP files, there is an email from Mr. Zenner where the ZIP files were accepted.

In summary, Mr. Zenner informed the Board that as of January 2023, the County has rectified the issue and is using FileZilla. Mr. Zenner assumed that because the PATB accepted the first ZIP file, the PTAB would also accept the other ZIP files. Mr. Zenner also clarified that for item a, evidence was sent via ZIP file, and for item b, the files were sent from the County's server but did not transfer to PTAB's server.

PTAB's IT Chief Information Officer, Dave Suarez, also joined the discussion. Mr. Suarez informed the Board about email communications between himself and the Cook County Board of Review regarding ZIP file transfers from the Board of Review to the PTAB. Mr. Suarez also explained that the ZIP files, in general, are challenging to work with and, in many instances, contain duplicate data for cases in which the Board of Review had already filed evidence.

Chairman Freeman moved to deny the motions for items A and B to vacate defaults and strike the evidence submitted via a ZIP file; Ms. Kinion seconded the motion, and it carried 5-0 for all items except for the 2 Jefferson Township dockets, which carried 4-0, Ms. Buckley recused herself.

Item d from Section 5 - Discussion of Motion

Menard, Inc.: #22-03200.001-C-3 (St. Clair)

The Board acknowledged that Steven Field, representing the appellant, was present.

In summary, Mr. Field averred there was good cause to extend the filing deadline, and the appellant's assessment is significantly overvalued. And although there is a 2021 appraisal, counsel decided to obtain a 2022 appraisal. The appellant requested and was granted an extension. However, due to a calendaring error, counsel missed the deadline. Counsel highlighted 5 cases similarly decided within the last year. In a similar case for appellant JC Penny, counsel waited 12 days to seek reinstatement due to a calendaring error. Mr. Field is not looking to make a standard and has been doing business with PTAB for 20 plus years with a track record of good faith. No other party would be prejudiced, and the appellant was not issued a final extension. Therefore, Mr. Field believes it would be equitable for PTAB to reinstate. Additionally, the notice provided to the appellant did not provide a final ruling on the matter. Therefore, the appellant cannot seek administrative review on the matter.

Dave Suarez pulled up the file and shared it on the screen. The Board reviewed the record.

Ms. Kinion motioned to vacate the June 2023 PTAB decision as moot, enter an order finding that no default order was entered by this board, accept the evidence filed instanter on 06/08/2023, and notify the Board of Review. Mr. Stephen seconded the motion, and it carried 4-1.

Chairman Freeman motioned to amend the agenda to move items 5f before the Executive Director's report. Mr. Steffen seconded the motion, which carried 5-0.

Item f from Section 5 - Discussion of Motion

Menards, Inc: #22-03013.001-C-3 (Kendall)

The Board acknowledged that Brittany Theis, representing CUSD 308, was present.

Ms. Theis summarized CUSD 308's motion and highlighted two affidavits from relevant staff to describe what happened in the district. According to CUSD, the notice informing the taxing body of the above appeal was automatically forwarded to a spam folder and subsequently deleted before being seen by any staff. It was only by communication between the Board of Review and counsel that the taxing body became aware of the filing and quickly engaged an appraiser for the property in coordination with the Board of Review to avoid delay. Their motion is very fact-specific and focused on the specific incident. Additionally, the school district has taken action to ensure future notices go directly to the inbox of the relevant parties.

Mr. Bilotta made a motion to deny the request to intervene, and Ms. Buckley seconded the motion, which carried 5-0.

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 5-0.

4. 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. Teri Ross: #19-50699.001-R-1 (Cook) (North Chicago)

Mr. Bilotta moved to grant the agreed motion to vacate the original decision issued on 06/27/2023 and instruct staff to prepare an Amended Decision for issuance in Docket 19-50699, reflecting the party's agreed stipulation. The motion was seconded by Mr. Stephens, which carried 5-0.

- d. This item was moved up in the agenda-see above.
- e. Polk Tech Partners, LLC: 21-29278.001-I-3 (Cook) (West Chicago)

Mr. Bilotta made a motion to grant a 90-day extension, which Ms. Kinion seconded, and it carried 5-0.

- f. This item was moved up in the agenda-see above.
- g. Ursa Farmers Co-Operative Co.: #21-02981.001-C-3 (Adams)

Ms. Kinion motioned to deny the request for a subpoena, which was seconded by Mr. Steffen and carried 5-0.

- h. Stanley Mozdzen: #21-57609.001-R-1 (Cook)

Ms. Kinion made a motion to deny the motion to reinstate, which was seconded by Chairman Freeman and carried 5-0.

- i. Garden Building LLC: 21-33736.001-C-2 (Cook) (Hyde Park)

Mr. Steffen moved to deny the motion for an extension, which was seconded by Mr. Bilotta and carried 5-0.

- j. Michael J. & Susan L. Aurand: 22-03294.001-R-1 (Stephenson)

Mr. Bilotta motioned to deny the request for an extension, which was seconded by Mr. Stephen and carried 5-0.

6. **Attachments**

- a. **Attachment A** – Chairman Freeman moved to approve the attachment as amended. Mr. Steffen seconded the Motion, and it carried 5-0.
- b. **Attachment B** – Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the Motion, and it carried 5-0.
- c. **Attachment C** - Mr. Bilotta moved to approve the attachment. Ms. Kinion seconded the Motion, and it carried 4-0. Chairman Freeman recused himself.
- d. **Attachment D** – Chairman Freeman moved to approve the attachment. Ms. Kinion 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. Buckley recused herself.
- g. **Attachment Z** – Mr. Steffen moved to approve the attachment. Ms. Kinion seconded the Motion, and it carried 5-0.

Workload Report

- a. **Closed** – 2,783 cases.

7. **Other Business**

- a. **Executive Session** – 5 ILCS 120/2(c)(1).

Chairman Freeman motioned to move into Executive Session per 5ILCS 120/2(c)(1) at 11:31 a.m. Mr. Steffen seconded the Motion, and it carried 5-0. The Board then entered a breakout session on WebEx with both boardrooms. At 11:42 a.m., the executive session ended.

8. Adjournment

Chairman Freeman moved to adjourn the meeting at 11:44 a.m. Mr. Steffen seconded the Motion, carrying 5-0.

Respectfully Submitted,

/s/ Michael O'Malley

Michael I. O'Malley

Executive Director and General Counsel

Addendum A.



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Executive Director's Report August 2023

1. HR/Fiscal Update:
 - a. The union has ratified the new contract.
2. IT Update:
 - a. We have created a running aging report that the ALJs can use for case management.
3. Move from DPO to 115 S. LaSalle update:
 - a. We were told that the move downtown is postponed until late fall or early 2024. The priority is getting the staff at the JTC out before 12/31/2023.
4. Future Board Meetings:

Date	Location
September 12 th	Des Plaines
October 10 th	Des Plaines
November 14 th	Des Plaines
December 12 th	Springfield
Tentative 2024 Schedule	
January 2024	Des Plaines
February 2024	Des Plaines
March 2024	Springfield

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Addendum A.



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