



State of Illinois
PROPERTY TAX APPEAL BOARD

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MICHAEL I. O'MALLEY
Executive Director & General Counsel

Minutes of the
Property Tax Appeal Board
November 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
David Egan, PTAB Information Technology
Kelly McAuliffe, Recording Secretary
Phyllis McJunkins, Recording Secretary

Guests: Call-in connections are identified as follows:

Joni Bailey, Jackson County State's Attorney's Office
John P. Brady, Tully & Associates
Michael Bullock, Property Tax Appeal Board
Dora Cornelio, Schmidt Salzman & Moran, Ltd.
Scott Ginsburg, Robbins Schwartz Nicholas Lifton Taylor
Marty Kinzel
Jason Newton, Schoenberg Finkel Beederman Bell Glazer LLC
Kathleen Ropke
John Schneider, Johnson Schneider Ferrell, LLC
4 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.

Chairman Freeman motioned to allow Mr. Bilotta to join the meeting virtually, which was seconded by Mr. Steffen and carried 5-0.

2. Approval of Minutes from Previous Meeting

Ms. Kinion motioned to approve the Board Minutes of October 10, 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 to move items 5a & i before the Executive Director's Report and to strike items 5d & g. Mr. Steffen seconded the motion, which carried 5-0. Chairman Freeman also motioned to amend the agenda to move item 5e after item 5i, which was seconded by Mr. Steffen and carried 5-0.

Items A from Section 5 - Discussion of Motion

Grand Tower Energy Center LLC: #22-02860.001 thru .010-I-3 (Jackson)

The Board acknowledged that Joni Bailey, representing Jackson County Board of Review (JCBOR); Scott Ginsburg, representing intervenor, Shawnee Community Unit School District (CUSD) #84, and John Schneider, representing intervenor, Shawnee Community College District #531, were present.

In summary, Ms. Bailey informed the Board that this appeal is based on market value using the cost approach according to the submitted appraisal. The cost approach was based on estimating a portion of support building at an electricity generating plant. The support building was not measured, and there was no assessment of the depreciation of the support building by observation or measurement. JCBOR contends that the two items in their amended motion for discovery would be material and relevant to the cost approach for two reasons:

There is recorded evidence that a line of credit originally for \$20 million dollars in 2017 was extended to \$35 million in 2021 and is the subject's mortgage.

JCBOR believes that an inquiry into the financial statements between Grand Tower Energy Center and Main Line Generation LLC would be relevant to the appraised value of the structures. If it is an honest transaction, there would be financial statements and appraisals.

If the mortgage was procured to repair the fire damage, which is alluded to within the appraiser's report of August 2021, then that would rebut the conclusion that the depreciated life is 70% of the cost value. The appraisal is based on an estimate, based on an industrial formula, based on a depreciation and intervening event of a fire loss, which may have been settled in a claim. Either those funds were obtained and used to repair or replace or they were not.

The appellant could have established the value of the support building, which, according to the appellant's appraisal, is strictly a mathematical formula. Concern about the structures in the personal property is relevant even though they are technically not real property because of the existence of the 2002 Ameren Grand Tower Settlement Agreement, which has been stipulated in the 2014 and 2015 PTAB Administrative Decisions. It is also

submitted in the notes of appeal by the appellant, which states half of the value of the improvement of the generating statement, whether completed or to be structured in the future, shall be classified as real property. That agreement is binding on successors and interest.

Grand Tower Energy Center is the successor and interest to Ameren. Based on that, this is relevant and material to the value of the property in 2022, and the respondent has the right to this information by discovery. They will begin with requests for interrogatories and documents.

Ms. Bailey also responded to the Appellant's Motion to Default the County and Dismiss Request for Subpoena by informing the appellant referred to an incorrect date as the deadline, JCBOR's amended motion was submitted timely, and JCBOR requested the Motion to Default, and Dismiss Request for Subpoena be denied.

In summary, Mr. Ginsburg informed Shawnee CUSD #84 also asks for the discovery. The taxpayer referenced a fire on the property, but the fire is not relied on in the evaluation estimate. There are serious questions about the property's current condition and condition during the effective dates of the value of the property. The intervenor believes that based upon the PTAB policy of encouraging the full disclosure of information, discovery should be granted.

This case is far from a hearing, and there are serious questions about the condition of the property. In addition to the information noted, having the information necessary to complete an evaluation project would be a great benefit.

PTAB should issue the school district a final evidence deadline of 11/29/2023 to submit its appraisal evidence, and if the discovery is granted, the intervenor asked that PTAB stay the final evidence deadline so that the school district can consider the discovery in addition to the information they have now as a part of their evidence. This request will also be submitted in writing.

Mr. Schneider, representing Shawnee Community College District #531, joined in the same request that discovery is necessary, and words already spoken capture everything at this point.

Ms. Kinion moved to deny the Appellant's Motion to default the Board of Review, which was seconded by Chairman Freeman and carried 5-0. Ms. Kinion then moved to grant the Board of Review's Amended Motion to allow discovery and extend the deadline at the discretion of staff; Mr. Steffen seconded the motion, which carried 5-0.

Item I from Section 5 - Discussion of Motion

Maria Bauer: #22-33861.001-R-1 (Cook) (Maine)

The Board acknowledged that Dora Cornelio, representing the appellant, was present.

Ms. Cornelio apologized for the erroneous saving of the document uploaded due to a clerical error. When they were granted a 30-day extension to correct it, the same erroneous document was again uploaded. The appellant requests that PTAB grant their motion and consider the correct CCBOR Final Decision Letter submitted with their motion.

Mr. Steffen motioned to grant the motion to reinstate the appeal and accept the final decision for the parcel on appeal. Mr. Bilotta seconded the motion, which carried 5-0.

Item E from Section 5 - Discussion of Motion

Michael & Mary Ann Sullivan: #20-48781.001-R-1 (Cook) (South Chicago)

The Board acknowledged that Mr. Newton, representing the appellant, was present.

Mr. Newton informed the Board that an error occurred during the initial filing, and they asked for a reduction from a favorable assessment decision that was higher than the actual assessment.

The appeal was intended to be a rollover appeal, but there was COVID relief for that tax year that was not accounted for in the original complaint. The CCBOR offered to reduce the assessment, and at that point, it appeared to be a reduction in line with the original complaint, but it was an actual increase. The increase was different from what the parties intended, and had there been a realization at the time of filing that the assessment was lowered due to COVID relief, they would not have filed the appeal.

Chairman Freeman moved to grant the motion to vacate the decision and withdraw the appeal, and Mr. Steffen 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 and the proposed 2024 schedule. Mr. Steffen seconded the motion, and it carried 5-0.

Chairman Freeman and the Executive Director will coordinate the Holiday luncheons in both offices. Chairman Freeman complimented the Executive Director and PTAB staff on proficiency improvements.

4. Discussion of Motions

a. This item was moved up on the agenda; see above.

b. The Rail Bar: #21-40412.001-C-1 (Cook) (Lakeview)
Viorel Lung: #21-40400.001-C-1 (Cook) (Lakeview)

Mr. Bilotta moved to grant the motion and reinstate the appeals. The motion was seconded by Mr. Steffen, which carried 5-0.

c. Tatiana Boitchouck: #20-28382.001-C-1 (Cook) (West Chicago)

Chairman Freeman made a motion to vacate the decision and grant the withdrawal of the appeal, which was seconded by Mr. Steffen, and it carried 5-0.

d. This item was stricken.

e. This item was moved up on the agenda; see above.

f. Frep 79th & Western LLC: #17-40999.001 thru .009-C-1 (Cook) (Lake)

Mr. Steffen made a motion to amend the decision in accordance with the request and have staff issue an amended decision for the December agenda, which was seconded by Mr. Bilotta and carried 5-0.

g. This item was stricken.

h. Chris Carollo: #18-26298.001-R-1 (Cook) (Lyons)

Mr. Steffen moved to grant the motion to vacate and have staff issue an amended decision depicting the correct parcel number along with separately notifying Cook County Treasurer of an erroneous decision as to PIN 18-03-211-016-0000, which was seconded by Ms. Buckley and carried 5-0.

i. This item was moved up on the agenda; see above.

j. Bruce & Deborah Sandlow: #20-47133.001-R-1 (Cook) (Northfield)

Mr. Bilotta motioned to vacate the decision and withdraw the appeal, which Mr. Steffen seconded and carried 5-0.

k. End of Motions

6. Attachments

- a. **Attachment A** – Mr. Steffen moved to approve the attachment. Chairman Freeman seconded the Motion, and it carried 5-0.
- b. **Attachment B** – Mr. Bilotta moved to approve the attachment. Mr. Steffen 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** – Mr. Steffen 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. Buckley 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** – Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the Motion, and it carried 5-0. Ms. Buckley recused herself.
- h. **Attachment Z** – Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the motion, which carried 5-0, except for item 10. Ms. Buckley recused herself from herself on item 10, which carried 4-0.

Workload Report

- a. **Open** – 107,791 open cases, of which 38,167 are from Cook County.

7. Other Business

- a. **None**

8. Adjournment

- a. Mr. Steffen moved to adjourn the meeting at 10:55 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/pgm

Addendum A.



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Executive Director's Report November 2023

1. HR/Fiscal Update:

- a. Carol Kirbach, Mike Bullock, and I will be conducting interviews for the Chief Administrative Law Judge position between November 15 and 17 in SPO.
- b. We posted two Administrative Law Judge positions in both DPO and SPO, for a total of four. The application period has closed, and we are waiting for grades from CMS. Once that is done, we will set up interviews.
- c. JJ is working on posting the Supervising/Deputy Chief Positions in DPO.
- d. JJ is starting to work on our next FY budget. Our online filing has eliminated the need to fill open clerical positions. So, we are looking at transferring the funding for those positions to additional ALJ and Appraisal Specialist positions and for some promotions of existing staff.
- e. Jeramie Strode, our mailroom clerk, is leaving PTAB for another State agency.

2. IT Update:

- a. Due to online filing, we have cut down on a significant amount of time spent docketing cases and reviewing certain aspects of an appellant's filing. Mike Bullock noted that he has not seen numbers below this low in his career.

Transactions Need Reviewed

| Review Code | Downstate | Cook |
|-------------|-----------|------|
| MAE | 0 | 838 |
| MANA | 0 | 2992 |
| MAPS | 0 | 11 |
| MARA | 0 | 100 |
| MAWR | 0 | 82 |
| MAX | 0 | 3 |
| MCM | 72 | 1 |
| MCPS | 0 | 1 |
| MCX | 0 | 0 |
| MIFR | 2 | 40 |
| MIX | 4 | 67 |

11/7/2023

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3. Standing Order No. 3 (Rollover Order):
 - a. I gave a CLE to the CBA Real Estate Tax Sub Committee on the application of the SO.
 - b. We will send notices to both attorney-represented and pro se appellants when the application of the SO will increase an assessment.

4. We have begun scheduling 2020 hearings for Cook County residential appeals. We still have 2019 WOE residential appeals but have closed or are close to completing all 2019 residential appeals where a party requested a hearing.

5. Future Board Meetings:
 - a. December 12th in Springfield – Holiday Lunch.
 - b. Proposed 2024 Schedule

| Tentative 2024 Schedule | |
|--------------------------------------|-------------|
| January 9 th | Des Plaines |
| February 13 th | Des Plaines |
| March 12 th | Springfield |
| April 9 th | Des Plaines |
| May 14 th | Des Plaines |
| June 11 th | Des Plaines |
| July 9 th | Des Plaines |
| August 13 th (State Fair) | Springfield |
| September 10 th | Des Plaines |
| October 8 th | Des Plaines |
| November 12 th | Des Plaines |
| December 10 th | Springfield |

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