



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
December 12, 2023 – 11:00 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
Carol Kirbach, Acting Chief Administrative Law Judge
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:

Michael Bullock, Property Tax Appeal Board
Matthew Holmes, Storino, Ramello & Durkin
Marty Kinczel
Mark Pogalz
William Seitz, Law Offices of William J. Seitz, LLC
Thomas Thorson, Raila & Associates, P. C.
Patrick Turner, Maurides, Foley, Tabangay & Turner LLC
1 Anonymous Caller

Chairman Freeman convened the meeting at 11:01 a.m. with a quorum of three of five board members and welcomed the Board Members and the Management Team to the Property Tax Appeal Board Meeting.

Chairman Freeman motioned to allow Mr. Steffen to join the meeting virtually at 11:02 a.m., which was seconded by Ms. Buckley and carried 3-0.

2. Approval of Minutes from Previous Meeting

Ms. Kinion made a motion to approve the Board Minutes of November 14, 2023, as presented. Ms. Buckley seconded the Motion, and it carried 4-0.

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

Mr. Bilotta joined the meeting at 11:03 a.m.

3. Adoption or Amendments to the Agenda

Chairman Freeman motioned to amend the agenda to move items 5a, b, c, d, e, & f, before the Executive Director's Report and to strike items 5g. Mr. Bilotta seconded the motion, which carried 5-0.

Items A from Section 5 - Discussion of Motion

Ankur Singhal: #21-33802.001-C-3 (Cook) (Leyden)

The Board acknowledged Matthew Holmes, representing intervenor, Veterans Park District, was present.

Mr. Holmes said this item and item b are very similar. Mr. Holmes filed this motion in October, and the PTAB notice was sent out on June 15 by email, but he does not have a way to determine what was attached to the email. Mr. Holmes nor anyone in his office downloaded the materials that were attached to the email, and there is nothing in the email that indicates which cases the notice is referencing unless you follow the link and download the documents. Mr. Holmes filed motions for his defaulted cases but does not know when the deadline was. Mr. Holmes acknowledged their office may have received the email but did not download documents, and at the time of filing the motions, it appeared they never received anything from PTAB. Mr. Holmes would like to adopt the evidence of the other intervenor in this case and submit appraisal evidence for his following motion.

Mr. Holmes does not believe anyone from his firm would have clicked on the link in the above reference PTAB email and not downloaded the files. Mr. Holmes says he did not receive the notices, and he disagrees that the notices expire after 60 days, although they established a 90-day deadline, because this prevents him from going back and seeing if he missed a deadline.

Chairman Freeman moved to deny the intervenor's Motion to Vacate Default and Motion for an Extension to File Evidence, which was seconded by Ms. Kinion and carried 5-0.

Item B from Section 5 - Discussion of Motion

Forest Park Plaza: #21-48138.001 thru .002-C-3 (Cook) (Proviso)

The Board acknowledged Matthew Holmes, representing intervenor, Village of Forest Park, was present.

In summary, Mr. Holmes confirmed that this motion is the same issue as item a, except in this case, it is the second year of a triennial, the intervenor filed appraisal evidence during

the first year of the triennial, and their risk is several hundred-thousands of dollars. Mr. Holmes acknowledged that on June 15, an email was sent to their office, but he does not know what documents were attached, and there is no way for him to verify this. Mr. Holmes informed the Board that he did not receive the notice that was purportedly attached to it because he would have calendared it and sent the same appraisal evidence used during the prior year.

Chairman Freeman motioned to deny the intervenor's motion. Mr. Bilotta seconded the motion, which carried 5-0.

Item C from Section 5 - Discussion of Motion

Tiffany Batko: #22-39046.001-R-1 (Cook) (Palatine)

The Board acknowledged that Thomas Thorson, representing the appellant, was present.

Mr. Thorson informed the Board that, in summary, the assessor reduced the land value for the subject parcel and eight other continuous parcels as well because a certain portion of the land is swamp or marshland, is not buildable, and has less value. Mr. Thorson indicated this determination was made in 2023; it is not a new condition and has existed for quite some time. Since it was also considered marshland in 2022, the reduction should be considered for 2022 because the land value was no greater than then it was in 2023. Mr. Thorson has not had much success pursuing Certificates of Error with the county; therefore, the preferred method is to have the assessment reduced by PTAB. Additionally, having an open PTAB appeal generally interferes with obtaining a Certificate of Error from the county, and they are only considered once the appeal is completed.

Mr. Thorson also said this is a substantive defect on the appeal.

Mr. Bilotta moved to deny the appellant's Motion to Amend its appeal. Ms. Kinion seconded the motion, which carried 5-0.

Mr. Steffen arrived at the meeting in person in the Des Plaines office at 11:31 a.m. and no longer attended remotely.

Item D from Section 5 - Discussion of Motion

Tseghai Berhe: #22-44180.001-R-1 (Cook) (Lakeview)

The Board acknowledged that Thomas Thorson, representing the appellant, was present.

In summary, Mr. Thorson noted that notice was sent to the Board, but their office does not have proof of service to prove this. The appraisal for the subject property was received one day after the due date. The appraisal is a better indication of value in comparison to the comparable properties provided. Therefore, Mr. Thorson requested to amend the

petition from a basis of equity to a recent appraisal and asked that PTAB accept the appraisal as additional evidence. Due to other priorities, the motion has not been submitted until now, and there is no reason why the appellant failed to request an extension.

Mr. Bilotta moved to deny the appellant's Motion to Amend its appeal. Mr. Steffen seconded the motion, which carried 5-0.

Item E from Section 5 - Discussion of Motion

Craig Horwitz: #22-53009.001-R-1 (Cook) (Wheeling)

Chairman Freeman moved to deny the appellant's Motion to Reinstate. Mr. Steffen seconded the motion, which carried 5-0.

Item F from Section 5 - Discussion of Motion

Aberdeen of River West (Cook) (West)

Matthew Dunne (Cook) (South)

The Board acknowledged that Patrick Turner, representing the appellants, was present.

In summary, Mr. Turner stated that their office is informed of the rules for e-filing. However, their office had technical difficulties filing these matters, and they were filing the appeals on the appeal deadline. Therefore, they did not have a choice but to mail them in. They have since corrected the technical issues and can now e-file matters. Mr. Turner will contact the PTAB office if they have technical problems e-filing in the future.

Mr. Bilotta moved to accept the appellant's Motion to accept jurisdiction and accept the submission of the appeals. Chairman Freeman seconded the motion, which passed 4-1.

4. Executive Director's Report

See Addendum A.

Chairman Freeman requested the Executive Director take a comprehensive look at the statute and survey the administrative law judges to determine if staff would desire an adjustment to their working titles, which are representative of their duties, and make a recommendation to the Board if there should be a revamping of titles.

Chairman Freeman moved to approve the Executive Director's Report. Mr. Bilotta 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. This item was moved up in the agenda; see above.
- d. This item was moved up in the agenda; see above.
- e. This item was moved up in the agenda; see above.
- f. This item was moved up in the agenda; see above.
- g. This item was stricken.
- h. End of Motions

6. Attachments

- a. **Attachment A** – Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the Motion, and it carried 5-0.
- b. **Attachment B** – Mr. Steffen moved to approve the attachment. Ms. Kinion seconded the Motion, and it carried 5-0.
- c. **Attachment C** - Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the Motion, and it carried 4-0. Chairman Freeman recused himself.
- d. **Attachment D** – Chairman Freeman moved to approve the attachment. Mr. Steffen 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** – Mr. Bilotta moved to approve the attachment. Ms. Buckley seconded the Motion, and it carried 4-0. Ms. Kinion recused herself.
- g. **Attachment G** – Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the Motion, and it carried 5-0. Ms. Buckley recused herself.
- h. **Attachment Z** – Mr. Steffen moved to approve the attachment. Ms. Kinion seconded the Motion, which carried 5-0, except for items 4 and 7; Ms. Buckley recused herself, which carried 4-0, and item 10, Mr. Bilotta recused himself, which carried 4-0.

Workload Report

- a. We have 103,000 open cases. We closed 2,100 cases this month and closed a total of 24,000; we are on track to close 40,000 cases for this fiscal year.

7. Other Business

- a. None

8. Adjournment

- a. Chairman Freeman moved to adjourn the meeting at 12:01 p.m., Mr. Steffen seconded the Motion, carrying 5-0.

Respectfully Submitted,

/s/ Michael O'Malley

Michael I. O'Malley

Executive Director and General Counsel