



State of Illinois
PROPERTY TAX APPEAL BOARD

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**Minutes of the
Property Tax Appeal Board
January 9th, 2024 – 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
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:

Frederick Agustin, Law Offices of Augustin & Associates, LLC
John Brady, Tully & Associates, LTD.
Michael Bullock, Property Tax Appeal Board
Kevin Fanning, Fanning Law, LLC
Mark A. Gussin, Relias Law Group
Matthew Holmes, Storino, Ramello & Durkin
Lester McCarroll, III
George Relias, Relias Law Group
Jim Rodriguez, Guyer & Enichen
2 Anonymous Caller

Chairman Freeman convened the meeting at 10:00 a.m. with a quorum of four of five board members and welcomed the Board Members and the Management Team to the Property Tax Appeal Board Meeting.

Mr. Bilotta joined the meeting at 10:02 a.m. Chairman Freeman motioned to allow Mr. Bilotta to join telephonically, which was seconded by Mr. Steffen and carried 4-0.

2. Approval of Minutes from Previous Meeting

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

Ms. Kinion motioned to approve the Board Minutes of December 12th, 2023, as presented. Mr. Steffen seconded the motion, and it carried 4-0.

3. Adoption or Amendments to the Agenda

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

Items A from Section 5 - Discussion of Motion

Highland Park CVS, LLC: #21-52891.001-C-2 (Cook) (Proviso)

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

In summary, Mr. Holmes informed the Board that his Motion is incorrect because he received an e-mail on 06/15/2023; however, he never received and never downloaded the attachments. Mr. Holmes stated he spoke with the opposing party, Huan Tran, the appellant's attorney of record, and he has no objection to granting this motion for a 30-day extension. Therefore, the motion to vacate and extend the time to file evidence in this matter is unopposed.

It appears that while counsel did receive the e-mail, the attachment within the zip file was not downloaded, and therefore, counsel did not know he had an evidence deadline, did not calendar it, and did not file evidence for the case. Counsel received on October 10th, six days after the evidence deadline expired, a notice that they had defaulted in the matter and immediately filed a motion to vacate the default because they did not know that they had ever received an evidence deadline. Counsel could not verify he had received a notice or what was attached to the 06/15/2023 e-mail because it no longer exists because the link expires after so many days. Counsel believes there is no prejudice to any party whatsoever. Counsel did not reach out to the Board of Review or other intervenor, Brookfield-LaGrange Park S.D. #95, because they are all trying to defend the Board of Review's assessment. Counsel does not want to seek an increase and typically requests a no change in these matters.

Chairman Freeman moved to grant the intervenor's Motion to Vacate default and grant a 30-day extension to submit evidence, which failed. Ms. Kinion motioned to deny the intervenor's motion for failure to show good cause, and Mr. Steffen seconded the motion, which carried 4-1.

Item C from Section 5 - Discussion of Motion

Kenneth & Audrey Karrels: #22-04273.001-R-1 (Boone)

The Board acknowledged Jim Rodriguez, representing the appellants, was present.

Mr. Rodriguez informed the Board that, in summary, the appeal is a rollover request. The initial application to PTAB did state it was a contention of law, but other required information was not present due to oversight on counsel's part. The notice was received in August, and counsel was in the process of filing their Winnebago complaints for the year, which numbered over 400. It was an oversight on behalf of their firm, and they are asking that the client not be punished for their error, as the appeal is a request that would be granted per state law if it had been filed correctly. Mr. Rodriguez does not believe there is any prejudice to the taxing authority and, therefore, requests the appeal be reinstated. The required information was submitted on November 27th by letter to PTAB.

Mr. Bilotta moved to deny the appellant's Motion to Reconsider. Ms. Kinion seconded the motion, which carried 4-1.

Item E from Section 5 - Discussion of Motion

Marharishi Hospitality Inc: #20-30905.001-C-1 (Cook) (Maine)

The Board acknowledged that Kevin Fanning, representing the appellant, was present.

In summary, Mr. Fanning informed the Board that this case was part of a commercial hearing call that included several dockets, approximately 20 or 30, to expedite settlements and help decrease the PTAB backlog. They were resolving future tax years within the same triennials for the dockets.

Staff drafted stipulations for the appeal in this item and the next, which were not meant to be included in the expedited settlements. Counsel failed to catch the error when presented to the Board of Review (BOR). Additionally, the BOR did not catch the mistakes, as many stipulations were sent over.

The decision and stipulations made for the appeal of this item and the next were erroneous and would significantly prejudice the client if the stipulations were to stand.

Regarding this appeal, the counsel has an agreed motion with the BOR to enter a decision with the corrected stipulation and vacate the decision that was entered.

For the 2021 docket, Mr. Dalianis (attorney for the intervenors) does not agree with the stipulation; however, he has indicated that he has no objection to voiding this decision and allowing it to go back on course to be set for hearing. The appellant also does not have an objection to this.

Counsel asks that the motion for the 2020 docket be granted, that the motion for the 2021 docket be granted in part, and that the decision be vacated to allow for it to go back on track for hearing.

Mr. Bilotta made a motion to grant the Motion to Vacate Decision for docket 20-30905 and issue a recommended decision based on the agreed stipulation. Mr. Steffen seconded the motion, which carried 5-0.

Item F from Section 5 - Discussion of Motion

Marharishi Hospitality Inc: #21-33244.001-C-2 (Cook) (Maine)

Mr. Bilotta moved to grant the Motion to Vacate Decision for docket 21-33244, reinstate this appeal, and have the decision issued in November 2023 deemed void. Mr. Steffen seconded the motion, which carried 5-0.

Item G from Section 5 - Discussion of Motion

Colette & Rodon Hornoff: #22-42025.001 thru .003-I-1 (Cook) (West Chicago)

The Board acknowledged that Frederick Agustin, representing the appellants, was present.

Mr. Agustin stated last year, he left his previous law firm to open his own shop, and it has been hard transferring files from counsel's former firm to his current firm due to the transition, and it is an ongoing process.

Regarding this docket, the client consented to the transfer, and counsel thought he had the evidence. However, when counsel was preparing, albeit last minute, he realized he did not have the 2021 appraisal report, as the year 2021 for this matter was filed under counsel's previous firm at the county level. Counsel reached out to his former firm, but did not hear back from them; therefore, counsel requested a 90-day extension from PTAB. In the meantime, counsel received the appraisal and is requesting an extension to submit the evidence.

Chairman Freeman moved to grant a 30-day extension. Ms. Kinion seconded the motion, which carried 5-0.

Chairman Freeman moved to amend the agenda to move item 5h to next in the agenda. Mr. Steffen seconded the motion, which carried 5-0.

Item H from Section 5 - Discussion of Motion

1440 W North Ave., LLC: #22-48384.001 thru .010-C-3 (Cook) (Proviso)

The Board acknowledged George Relias and Mark Gussin, representing the appellant, who were present.

Mr. Relias informed they have a pending 2021 case and a 2022 case. One of the parcels in the 2022 appeal did not reflect the correct number from the BOR decision letter. Counsel

received the incomplete letter from PTAB requesting the correction. Around the same time, counsel contacted their client about their 2023 appeal case, and at that time, the client told them they did not want them working on their cases anymore. Staff believed the client meant everything and did not correct the erroneous PIN or return the checklist. Consequently, counsel received a dismissal notice from PTAB. After communicating with the client, it was determined that they wanted counsel to continue with the 2021 and 2022 cases but were going elsewhere for their 2023 appeal.

It was determined there was confusion and misunderstanding regarding the client's desires. Counsel did not correct the erroneous PIN number, believing that this was the client's wish for counsel not to go forward. Although, the client did desire counsel to proceed with the 2021 and 2022 appeals.

Therefore, counsel requests the 2022 appeal be reinstated or withdrawn to ensure the client can proceed with a 2022 case. Mr. Relias visited the client in person in late November to follow up on their request for counsel to stop working, and that was when it became apparent the client desired counsel to proceed with the 2021 and 2022 cases but not with the 2023 case. Counsel failed to communicate with the client before the PTAB incomplete checklist deadline.

Mr. Gussin added that the case was largely submitted, except for the typo. Not allowing the client to address the appeal, despite their wavering, does not seem to be equitable. Good evidence was submitted, and even though it may be unusual to reinstate to allow the case to be withdrawn, it would be equitable.

Ms. Kinion moved to deny the Motion to Reinstate. Chairman Freeman seconded the motion, which carried 5-0.

4. Executive Director's Report

See Addendum A.

Chairman Freeman moved to accept 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 on the agenda; see above.
- b. Chairman Freeman moved to deny the appellant's Motion to Restate. Mr. Steffen seconded the motion, which carried 5-0.
- c. This item was moved up on the agenda; see above.

- d. Mr. Bilotta moved to deny the appellant's Motion to Reconsider. Ms. Kinion seconded the motion, which carried 5-0.
- e. This item was moved up on the agenda; see above.
- f. This item was moved up on the agenda; see above.
- g. This item was moved up on the agenda; see above.
- h. This item was moved up on the agenda; see above.
- i. End of Motions

6. Attachments

- a. **Attachment A** – Chairman Freeman moved to approve the attachment. 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. Steffen moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 4-0. Chairman Freeman recused himself.
- d. **Attachment D** – Ms. Kinion 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. 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. Kinion recused herself.
- g. **Attachment G** – Mr. Steffen moved to approve the attachment. Chairman Freeman seconded the motion, and it carried 4-0. Ms. Buckley recused herself.
- h. **Attachment Z** – Mr. Steffen moved to approve the attachment. Chairman Freeman seconded the motion, and it carried 5-0.

Workload Report

- a. We have 102,000 open cases. We closed 24,970 cases from the start of the fiscal year and 40,000 appeals have been e-filed in less than a year. There is an anticipation of increased numbers of appeals in Cook and DuPage counties.

7. Other Business

- a. Ms. Kinion requested to attend the March 12th, 2024, board meeting remotely. Ms. Buckley informed she may be out of the country during the March 12th, 2024, board meeting and if so, she will attend remotely.

8. Adjournment

- a. Chairman Freeman moved to adjourn the meeting at 11:08 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 January 2024

1. HR/Fiscal Update:
 - a. Chief Administrative Law Judge – An offer was extended and accepted by a current state employee. I am withholding the name, pending notification to her supervisors.
 - b. Administrative Law Judge positions in both DPO and SPO – We are waiting for CMS to review the initial applications so we can schedule interviews.
 - c. Fiscal: No updates.
2. IT Update:
 - a. No updates.
3. Future Board Meetings:

Tentative 2024 Schedule	
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

All meetings begin at 10:00 a.m.

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Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago