



State of Illinois
PROPERTY TAX APPEAL BOARD

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KEVIN L. FREEMAN
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**Minutes of the
Property Tax Appeal Board
February 13, 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 identified as follows:

John Brady, Tully & Associates, LTD.
Cristin Duffy, Cook County Board of Review
Daria Palermo, Flanagan Bilton, LLC
Mark Pogalz
Eileen Sergu, Elliott & Associates Attorneys, PLLC
Michael Bullock, Property Tax Appeal Board
Matthew Zenner, Cook County Board of Review
1 Anonymous Caller

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

2. Approval of Minutes from Previous Meeting

Mr. Bilotta motioned to approve the Board Minutes of January 9th, 2024, as presented. Mr. Steffen seconded the motion, and it carried 5-0.

3. Adoption or Amendments to the Agenda

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

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

Item B from Section 5 - Discussion of Motion

A & M Fulton West Owner, LLC: 22-41353.001 thru .002-C-3 (Cook) (West)

The Board acknowledged that Daria Palermo, representing the appellant, was present.

Ms. Palermo informed us on 7/28/23 that a timely appeal was filed using the e-filing portal for the property, along with supporting evidence. The subject is a two-PIN property; therefore, an addendum needs to be completed online. Unfortunately, due to a scrivener's error, an incorrect manual typing of one of the numbers in one of the PINs occurred. The year 2022 was a challenge for property taxes in Cook County, as there were overwhelming appeals and deadlines. Additionally, PTAB transitioned from an all-paper filing system to an online platform, with new processes and procedures being implemented within the industry. These are not excuses for why the number was entered incorrectly, but rather an explanation of the circumstances, such as the human error of typing the number incorrectly. The 2021 reassessment value of the subject property was an increase of 289% over the subject's 2020 value. Even with a small reduction to the 2022 value, there is still a 215% increase over the prior assessment year within the triennial. The petition and appraisal filed with the 7/28/23 appeal did accurately reflect the two PIN numbers. The addendum is the only document incorrect. A corrected addendum was included with the motion. Due to judicial equality and out-of-fairness to the taxpayer, the counsel requested that PTAB grant the motion to vacate the dismissal, accept the corrected evidence, and reinstate the appeal. Alternatively, requested that PTAB grant the appellant another 30 days to cure the defect of the filed addendum and reinstate the appeal. Counsel did not respond to the Incomplete Checklist due to human error. The firm was transitioning through several people, and the checklist was missing with the new process of getting material online with PTAB. This does not occur often at the firm or over the counsel's career.

Chairman Freeman moved to grant the appellant's Motion to Vacate Dismissal, Reinstate, and Accept Appraisal Evidence, which was seconded by Ms. Buckley and carried 4-1.

Item C from Section 5 - Discussion of Motion

Gloria Vila: #19-54872.001 thru .003-R-1 (Cook) (Lyons)

The Board acknowledged that Eileen Sergo, representing the appellant, was present.

Ms. Sergo informed the summary was accurate. Counsel filed a 2018 appeal of the subject property, which resulted in a reduced assessment by the parties' agreement as reflected in that PTAB decision dated April 2022. Counsel filed a 2019 direct appeal within 30 days of that decision, requesting a relief based on similar evidence. The case went to write on the evidence because counsel did not request a hearing in error. However, as reflected in the

Assessor's records, the property is partially owner-occupied and qualified for the homeowner's exemption in the year in question. Counsel requested that PTAB vacate the 2019 decision, based on the rollover rule standing order, and carry the 2018 decision forward.

Due to lack of jurisdiction, Mr. Bilotta moved to Strike the Motion to Vacate. Mr. Steffen seconded the motion, which carried 5-0.

Chairman Freeman motioned to amend the agenda further by moving item 5d up in the agenda, before the Executive Director's Report. Mr. Steffen seconded the motion, which carried 5-0.

Item D from Section 5 - Discussion of Motion

Cook County's Motion to Stay Hearings for Sixty Days

The Board acknowledged that Cristin Duffy, representing the Cook County Board of Review, was present.

Ms. Duffy requested a 60-day stay of hearings for April and May. Counsel appreciated the PTAB hearing from the Board of Review (BOR) and considered their request. The BOR believes the benefit of the Motion to the taxpayer greatly outweighs any burden. Counsel asserted it is in everyone's best interest to get the tax bills out on time and not have those backlogged at the end of the year. Counsel requested PTAB grant the motion for a 60-day stay and was hopeful the BOR would be back on track before the city's triennial.

Mr. Bilotta motioned to grant the CCBOR's Motion to Stay in Hearings for April and May. Mr. Steffen seconded the motion, which carried 5-0.

4. Executive Director's Report

See Addendum A.

Chairman Freeman welcomed Chief Administrative Law Judge Audrey Cosgrove to PTAB.

Chairman Freeman made a motion to move the March 12th board meeting to March 19th at 10 a.m. to ensure a quorum of the board members. Mr. Steffen seconded the motion, and it carried 5-0.

Chairman Freeman moved to accept the Executive Director's Report. Mr. Steffen seconded the motion, with the correction of the misspelling of Audrey Cosgrove's name, and it carried 5-0.

5. Discussion of Motions

- a. Ms. Kinion moved to grant the County's Motion to Dismiss. Chairman Freeman seconded the motion, which carried 5-0.
- b. This item was moved up in the agenda, as seen above.
- c. This item was moved up in the agenda, as seen above.
- d. This item was moved up in the agenda, as seen above.
- e. 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** – Ms. Kinion 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. Mr. Bilotta 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. Mr. Bilotta 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. Bilotta moved to approve the attachment. Mr. Steffen seconded the Motion, and it carried 4-0. Ms. Buckley recused herself.
- h. **Attachment Z** – Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the Motion, and it carried 5-0 for items 1 and 4 and 4-0 for items 2 and 3, Ms. Buckley recused herself for items 2 & 3.

Workload Report

- a. We closed 3,625 cases for the month due to the number of settlements or stipulations that came in. We closed over 31,000 cases within the last eight months.

7. Other Business

- a. Mr. Bilotta gave a special thank you to Carol Kirbach for her work as Acting Chief Administrative Law Judge.

8. Adjournment

- a. Mr. Steffen moved to adjourn the meeting at 10:44 a.m. Ms. Buckley 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 February 2024

1. HR/Fiscal Update:
 - a. Chief Administrative Law Judge – Audrey Consgrove has started as our new Chief Administrative Law Judge.
 - 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. The state HR system is being upgraded.
 - c. Fiscal: No updates.

2. IT Update:
 - a. Due to Cook County attempting to close two tax years in one of our FYs, we are going to need to purchase additional envelopes from our vendor for the EFP.
 - b. We had to hold off on rolling out the county e-filing functionality due to the question of how many envelopes we will need because of Cook County.

3. Future Board Meetings:

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

All meetings begin at 10:00 a.m.

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago