



State of Illinois
PROPERTY TAX APPEAL BOARD

Wm. G. Stratton Office Bldg.
401 South Spring St., Rm. 402
Springfield, Illinois 62706
(T) 217.782.6076
(F) 217.785.4425
(TTY) 217.785.4427

MAURO GLORIOSO
Chairman

LOUIS G. APOSTOL
Executive Director & General Counsel

Suburban North Regional Office
9511 W. Harrison St., Suite LL-54
Des Plaines, Illinois 60016
(T) 847.294.4121
(F) 847.294.4799

**Minutes of the
Property Tax Appeal Board Meeting
Held on June 13, 2017
Des Plaines, Illinois**

- 1. Roll Call:** Chairman Mauro Glorioso; Jim Bilotta; Kevin Freeman; Dana D. Kinion; and Robert J. Steffen.

Staff: Louis G. Apostol, JD, CAE, Executive Director & General Counsel;
Steve Waggoner, Chief Administrative Law Judge;
Dianne Lerman, Recording Secretary.

Guests: Ram Natarajan, Managing Partner, Natarajan Legal. P.C.;
Pamela Visdvardis, Attorney, Reveliotis Law, P.C.;
Katerina Liapis; Reveliotis Law, P.C.

Mr. Glorioso convened the Meeting at 10:00 a.m.

- 2. Approval of Board Minutes from May 9, 2017 Meeting.**

Mr. Steffen moved to approve the Board Minutes of May 9, 2017 as presented. Mrs. Kinion seconded the Motion and it carried 3-0.

- 3. Adoption or Amendments to the Agenda**

Mrs. Kinion moved to approve the Agenda taking Items dd., w., x., and y. out of order under Section 5. Discussion of Motions and moving to the front of the meeting due to representation by counsel. Mr. Steffen seconded the Motion and it carried 3-0.

Mr. Bilotta joined the meeting at 10:05 a.m.

Mr. Freeman joined the meeting at 10:10 a.m.

BOARD MEMBERS

Kevin L. Freeman
Chicago

Jim Bilotta (Acting)
Lockport

Robert J. Steffen
South Barrington

Dana D. Kinion (Acting)
Springfield

5. Discussion of Motions

The following Agenda Items were moved up on the Agenda ahead of the Executive Director's Report.

dd. James Johannesen: #05-26442-R-1 (Cook – Lyons)

Mr. Bilotta moved to grant the request for the Order for Revival of Judgement and enter a Substitution of Attorney. Mr. Freeman seconded the Motion and it carried 5-0.

w. Jack Kane: #09-27072-C-1 (Cook – Thornton)

Mr. Freeman moved to deny the request to reinstate appeal. Mr. Bilotta seconded the Motion and it carried 5-0.

x. Tom Coutretsis: #15-23573-C-1 (Cook – Palatine)

Mr. Freeman moved to deny the request to reinstate the appeal. Mr. Bilotta seconded the Motion and it carried 5-0.

y. Sekia Memishovski: #13-24600-C-1 (Cook – Worth)

Mr. Glorioso moved to defer the request for leave to file an appeal for the 2014 tax year to the next Board Meeting, scheduled July 11th. Mr. Steffen seconded the Motion and it carried 4-1.

4. Executive Director's Report

Mr. Apostol reviewed PTAB's current operations and the FY17 Expense Report. He reported PTAB expended 78.3% of the approved budget through the first (11) months of the fiscal year. He again reported PTAB should finish FY17 under budget as part of an expense reduction initiative. He further reported budget negotiations with the Legislature and Labor Relations / AFSCME are ongoing at this time, but is uncertain about an agreement by June 30th. He further reported staff is making preparations in the event a budget is not forthcoming.

Mr. Apostol reported on PTAB's staffing issues. He also stated 75-Day ALJs will continue to work at both the Des Plaines and Springfield offices. He added the Staff Benefits Enrollment Period ended on May 31st.

Mr. Apostol reported he presented the FY18 Budget Request to the Senate Appropriations Committee on Wednesday, May 10th in Springfield. He added he was joined by Chairman Glorioso and Becky Hesse. He again stated the FY18 Budget Request provides for full funding of all approved positions and the replacement and upgrade of IT and related equipment.

Mr. Apostol reported he attended the May 9th DoIT Business/Directors Meeting in Springfield and briefed the Board on issues under discussion that day.

Mr. Apostol reported on his participation in the Governor's "Council of Counsels" meetings on June 8th in Chicago. He reported staff will attend the "Rapid Response Program" when scheduled.

Mr. Apostol reported PTAB continues to be current with all Governor's Office of Citizen Action inquiries and FOIA requests at this time.

Mr. Apostol reported on the progress of PTAB's scanning project. He stated staff has scanned approximately 15,300 (2016 tax year) appeals and has almost completed docketing all files.

Mr. Apostol reminded the Board the next meeting is scheduled for Tuesday July 11th at 10:00 a.m., in Des Plaines.

Mr. Freeman moved to accept the Executive Director's Report. Mr. Steffen seconded the Motion and it carried 5-0.

5. Discussion of Motions

- a. Rogelio Llamedo: #15-37729-R-1 (Cook – W. Chicago)
Salvador Hernandez: #15-37885-C-1 (Cook – W. Chicago)
Laura Llamedo: #15-37886-R-1 (Cook – W. Chicago)
Windy City Building: # 15-38452-C-1 (Cook – Jefferson)
American Limb & Ortho Co., Inc.: #15-38453-C-1 (Cook – Jefferson)
Lazaro Nodarse: #15-38454-C-1 (Cook – Jefferson)
Lazaro Nodarse: #15-38455-C-1 (Cook – Jefferson)
Lazaro Nodarse: #15-38456-C-1 (Cook – Jefferson)
James Schipp: #15-38472-R-1 (Cook – Jefferson)
Kujtim Shero: #15-38480-C-1 (Cook – Jefferson)
Hector Rodriguez: #15-38482-C-1 (Cook – Jefferson)
Isidore Ryzak: #15-38483-I-1 (Cook – Jefferson)
Pervan: #15-38487-C-1 (Cook – Jefferson)
Dorota Pietrek: #15-38490-R-1 (Cook – Jefferson)

David Ochab: #15-38492-R-1 (Cook – Jefferson)
Lazaro Nodarse: #15-38493-C-1 (Cook – Jefferson)
Lazaro Nodarse: #15-38494-C-1 (Cook – Jefferson)
James Wang: #15-38496-C-1 (Cook – Jefferson)
Alexandr Tarabansky: #15-38497-C-1 (Cook – Jefferson)
Szafraniec: #15-38499-C-1 (Cook – Jefferson)
Doug Smith: #15-38503-R-1 (Cook – Jefferson)
Ted Sim: #15-38504-C-1 (Cook – Jefferson)
Lazaro Nodarse: #15-38506-R-1 (Cook – Jefferson)
Lazaro Nodarse: #15-38508-R-1 (Cook – Jefferson)
Janina Naumowicz: #15-38510-R-1 (Cook – Jefferson)
Cazim Mustafalic: #15-38511-C-2 (Cook – Jefferson)
Edwin Muniz: #15-38513-C-1 (Cook – Jefferson)
Elizabeth Machaj: #15-38514-C-1 (Cook – Jefferson)
Wladyslaw Mecinski: #15-38515-R-1 (Cook – Jefferson)
Phil Mistrata: #15-38517-R-1 (Cook – Jefferson)
Phil Mistrata: #15-38518-C-1 (Cook – Jefferson)
Gani Lumani: #15-38521-C-1 (Cook – Jefferson)
Korber: #15-38523-C-1 (Cook – Jefferson)
John Lally: #15-38525-R-1 (Cook – Jefferson)
Rogelio Llamado: #15-38526-C-1 (Cook – Jefferson)
Gani Lumani: #15-38528-C-1 (Cook – Jefferson)
Michael Kelly: #15-38530-R-1 (Cook – Jefferson)
Carolynne Kent: #15-38532-R-1 (Cook – Jefferson)
Kyle Kim: #15-38534-C-1 (Cook – Jefferson)
Victoria Isirov: #15-38536-R-1 (Cook – Jefferson)
Candace James: #15-38537-R-1 (Cook – Jefferson)
Dorothy Johnsen: #15-38539-I-1 (Cook – Jefferson)
JSJ Properties: #15-38540-R-1 (Cook – Jefferson)
Ben Guerra: #15-38541-R-1 (Cook – Jefferson)
Jose Fernandez: #15-38542-R-1 (Cook – Jefferson)
Elizabeth Cordoba: #15-38543-R-1 (Cook – Jefferson)
Jim Ciesil: #15-38544-R-1 (Cook – Jefferson)
Greg Buda: #15-38545-R-1 (Cook – Jefferson)
Jon Ardeljan: #15-38546-R-1 (Cook – Jefferson)
Damian Wojcik: #15-38797-R-1 (Cook – Jefferson)
ASB Properties: #15-38799-C-1 (Cook – Jefferson)
Azooz: #15-38801-R-1 (Cook – Jefferson)
Dabeca: #15-38802-C-1 (Cook – Jefferson)
Dabeca: #15-38807-C-1 (Cook – Jefferson)
Dabeca: #15-38808-C-1 (Cook – Jefferson)
Urszula Dybisz: #15-38809-C-1 (Cook – Jefferson)
Frederick Frankel: #15-38810-R-1 (Cook – Jefferson)

Artemio Garcia: #15-38812-R-1 (Cook – Jefferson)
Kalezic: #15-38813-C-1 (Cook – Jefferson)
Laramie Henderson, Corp.: #15-38814-R-1 (Cook – Jefferson)
Laura Llamedo: #15-38816-C-2 (Cook – Jefferson)
Laura Llamedo: #15-38817-C-1 (Cook – Jefferson)
Rogelio Llamedo: #15-38820-R-1 (Cook – Jefferson)
Gani Lumani: #15-38822-C-1 (Cook – Jefferson)
Lyko: #15-38823-I-1 (Cook – Jefferson)
Phil Mistrata: #15-38824-R-1 (Cook – Jefferson)
Mruk: #15-38825-C-1 (Cook – Jefferson)
Lazaro Nodarse: #15-38826-R-1 (Cook – Jefferson)
Lazaro Nodarse: #15-38835-C-2 (Cook – Jefferson)
Lazaro Nodarse: #15-38836-R-1 (Cook – Jefferson)
Lazaro Nodarse: #15-38837-R-1 (Cook – Jefferson)
Lazaro Nodarse: #15-38838-R-1 (Cook – Jefferson)
Lazaro Nodarse: #15-38839-R-1 (Cook – Jefferson)
Lazaro Nodarse: #15-38840-C-2 (Cook – Jefferson)
Ochab: #15-38842-C-1 (Cook – Jefferson)
Nick Penesis: #15-38844-C-1 (Cook – Jefferson)
Petroni: #15-38848-C-1 (Cook – Jefferson)
Donald Rasmussen: #15-39005-C-1 (Cook – Jefferson)
Joanna Rebis: #15-39006-R-1 (Cook – Jefferson)
Emilio Salgado: #15-39008-C-1 (Cook – Jefferson)
Smerko: #15-39012-C-1 (Cook – Jefferson)
Hans Strupat: #15-39016-C-2 (Cook – Jefferson)
Lloyd Tharel: #15-39021-R-1 (Cook – Jefferson)
Andy Tom: #15-39023-C-1 (Cook – Jefferson)
Weitzenfeld: #15-39136-C-1 (Cook – Jefferson)
4012 N. Mozart Condo Assn.: #15-39201-R-1 (Jefferson)
ASB Properties: #15-39203-C-1 (Cook – Jefferson)
Walter Gerhardt: #15-39204-C-1 (Cook – Jefferson)
JSJ Properties: #15-39205-I-2 (Cook – Jefferson)
Halina Kopp: #15-39208-C-1 (Cook – Jefferson)
Lazaro Nodarse: #15-39211-C-1 (Cook – Jefferson)
Lazaro Nodarse: #15-39213-C-1 (Cook – Jefferson)
Lazaro Nodarse: #15-39215-C-1 (Cook – Jefferson)
David Noguchi: #15-39216-C-1 (Cook – Jefferson)
Christine Green: #15-39217-R-1 (Cook – Jefferson)
Jimmy Sun: #15-39219-I-2 (Cook – Jefferson)
Ba Phan: #15-39221-C-1 (Cook – Jefferson)
Lazaro Nodarse: #15-39223-C-2 (Cook – Jefferson)
Lazaro Nodarse: #15-39227-C-1 (Cook – Jefferson)
Mozart Place Condo Association: #15-39231-R-1 (Cook – Jefferson)

Lazaro Nodarse: #15-39232-C-1 (Cook – Jefferson)

Mr. Freeman moved to grant a final 30-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- b. Anton Vardijan: #15-37761-R-1 (Cook – Niles)
Andrew Cupps: #15-37849-R-1 (Cook – N. Chicago)
Joel Pokorny: #15-37851-R-1 (Cook – N. Chicago)
Salvador Alvarez: #15-37981-C-1 (Cook – W. Chicago)
Brett Holmes: #15-37984-R-1 (Cook – W. Chicago)
Casey Buss: #15-37985-R-1 (Cook – W. Chicago)
Stanley Kwiecinski: #15-37990-R-1 (Cook – W. Chicago)
Samuel Nekrosius: #15-38015-R-1 (Cook – W. Chicago)

Mr. Freeman moved to grant a final 30-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- c. The Villa at South Holland, LLC: #15-29791-C-3 (Cook – Thornton)

Mr. Freeman moved to grant a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- d. Marlana & Patrick Baker: #14-34551-R-1 (Cook – Norwood Park)
Linda Katsenios: #14-34553-R-1 (Cook – Elk Grove)
Alina Kopacz: #14-34554-R-1 (Cook – Elk Grove)
Leopold & Anna Nawrot: #15-34555-R-1 (Cook – Maine)
J & M Nugent: #14-34556-R-1 (Cook – Bremen)
J & M Nugent: #14-34557-R-1 (Cook – Bremen)
J & M Nugent: #14-34558-R-1 (Cook – Bremen)

Mr. Freeman moved to grant a final 90-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- e. Christos Sotos: #15-36390-C-2 (Cook – Niles)
Grand Investment Group, LLC: #15-36441-C-2 (Cook – W. Chicago)
Joseph Cannella: #15-37717-C-2 (Cook – W. Chicago)
Greg Berkowitz: #15-37726-C-2 (Cook – W. Chicago)

Mr. Bilotta moved to grant a final 60-day extension in each of the appeals listed above. Mrs. Kinion seconded the Motion and it carried 5-0.

- f. LaFarge Midwest, Inc.: #15-06731-I-3 (Massac)

Mr. Bilotta moved to grant a final 60-day extension. Mrs. Kinion seconded the Motion and it carried 5-0.

- g. Imperial Realty Corp.: #15-04232-C-2 (Lake)

Mr. Glorioso moved to grant a final 90-day extension to the Lake County Board of Review. Mr. Steffen seconded the Motion and it carried 5-0.

- h. Kathleen Hoogland (Family Video): #15-02260-C-1 (Morgan)
Amrbus Inc. (Bishop Patel): #15-02261-C-1 (Morgan)

Mr. Freeman moved to grant a final 60-day extension to the Morgan County Board of Review in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- i. MKM Oil, Inc.: #13-05081-C-2 (Kankakee)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Manteno S.D. #5. Mr. Glorioso seconded the Motion and it carried 5-0.

- j. Bre/Esa P Portfolio, LLC: #15-06527-C-2 (St. Clair)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Southwestern Illinois College #522. Mr. Glorioso seconded the Motion and it carried 5-0.

- k. Kohl's Illinois, Inc.: #15-35257-C-3 (Cook – Niles)
Nordstrom, Inc.: #15-37767-C-3 (Cook – Niles)
Carson Pirie Scott & Company: #15-37768-C-3 (Cook – Niles)
Lifetime Fitness: #15-37820-C-2 (Cook – Niles)
CVS Realty Company: #15-37826-C-2 (Cook – Niles)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Niles T.H.S.D. #218 in each of the appeals listed above.

- l. American Midwest Bank: #15-33407-C-2 (Cook – Schaumburg)
Jack Gore: #15-33686-C-2 (Cook – Schaumburg)
Jack Gore: #15-33687-C-2 (Cook – Schaumburg)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Palatine T.H.S.D. #211 and Schaumburg C.C.S.D. #54, in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- m. Kuo Sun Lau: #15-33208-C-2 (Cook – S. Chicago)
Damper Enterprises Inc.: #15-34171-I-3 (Cook – W. Chicago)
Roundy's Supermarkets Inc.: #15-34283-C-3 (Cook – W. Chicago)
440 Northbridges Group: #15-34427-C-3 (Cook – N. Chicago)
Patricia Schoenberg: #15-34854-I-2 (Cook – Jefferson)
Structured Development LLC: #15-35759-C-3 (Cook – N. Chicago)
WEC Energy Group Inc.: #15-35929-I-3 (Cook – W. Chicago)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Board of Education of the City of Chicago (CBOE) in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- n. Walgreens: #15-04893-C-2 (DuPage)
Walgreens: #15-04894-C-2 (DuPage)
Walgreens: #15-04897-C-2 (DuPage)
Walgreens: #15-05077-C-2 (DuPage)

Mr. Bilotta moved to deny the DuPage County Board of Review's request to Rescind the Default in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- o. Nick Christy: #11-24595-R-1 (Cook – Palos)
Nick Christy: #13-20445-R-1 (Cook – Palos)

Mr. Steffen move to grant the Motion to Vacate Decisions and Withdraw Appeals. Mr. Glorioso seconded the Motion and it carried 5-0.

- p. Zofia Gil: #10-27141-R-1 (Cook – Lake)

Mr. Bilotta moved to grant the request to issue an amended decision based on the stipulation provided. Mr. Glorioso seconded the Motion and it carried 5-0.

- q. Joseph Riggio: #12-25699-R-1 (Cook – N. Trier)
Joseph Riggio: #13-23525-R-1 (Cook – N. Trier)

Mr. Bilotta moved to grant the Motion to Vacate Decision and Withdraw Appeals. Mr. Glorioso seconded the Motion and it carried 5-0.

- r. Guy Hollis: #11-20670-C-1 (Cook – Berwyn)

Mr. Freeman moved to vacate decision and withdraw the appeal. Mr. Steffen seconded the Motion and it carried 5-0.

- s. Jacob Khalel: #11-25001-C-1 (Cook – Lyons)

Mr. Freeman moved to vacate decision and withdraw the appeal. Mr. Steffen seconded the Motion and it carried 5-0.

- t. Elaine Cinkay: #14-21857-R-1 (Cook – Riverside)
Norman Seiler: #14-27218-R-1 (Cook – Palatine)

Mr. Glorioso moved to grant the request to rescind decisions. Mr. Steffen seconded the Motion and it carried 5-0.

- u. Joseph Mullappallil: 15-39253-C-2 (Cook – Jefferson)

Mr. Freeman moved to deny the request to reinstate the appeal. Mr. Bilotta seconded the Motion and it carried 5-0.

- v. Robert Neumeyer: #15-05208-R-1 (St. Clair)

Mrs. Kinion moved to deny the request to reinstate the appeal. Mr. Freeman seconded the Motion and it carried 5-0.

- w. Moved to the front of the Agenda.

- x. Moved to the front of the Agenda.

- y. Moved to the front of the Agenda.

- z. Access Community Health Network: #10-36036-C-1 (Cook – W. Chicago)

Mr. Glorioso moved to grant the Motion to vacate decision and withdraw the appeal. Mr. Steffen seconded the Motion and it carried 5-0.

- aa. Abbas Hamdan: #12-25553-R-1 (Lake)

Mr. Glorioso moved to reinstate the appeal and issue a decision pursuant to the signed stipulation. Mr. Freeman seconded the Motion and it carried 5-0.

- bb. David Sieven: #15-03766-R-1 (Lake)

Mr. Steffen moved to grant a final 30-day extension. Mrs. Kinion seconded the Motion and it carried 5-0.

cc. Valero Energy Corporation: #15-25780-I-3 (Cook – Worth)

Mrs. Kinion moved to grant a 60-day extension to Intervenor, Village of Alsip. Mr. Steffen seconded the Motion and it carried 5-0.

dd. Moved to the front of the Agenda.

6. Attachments

Decisions A – G and Z

As to Attachment A, Mr. Freeman moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 5-0.

As to Attachment B, Mr. Freeman moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 5-0.

As to Attachment C, Mr. Freeman moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 4-0 with Mr. Glorioso recusing.

As to Attachment D, Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 4-0 with Mr. Freeman recusing.

As to Attachment E, Mr. Freeman moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 4-0 with Mr. Bilotta recusing.

As to Attachment F, Mr. Freeman moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 4-0 with Mr. Steffen recusing.

As to Attachment G, Mr. Glorioso moved to approve the attachment. Mr. Freeman seconded the Motion and it carried 4-0 with Mrs. Kinion recusing.

As to Attachment Z, Mrs. Kinion moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 5-0.

Workload Report

Mr. Apostol presented and reviewed the May 31st 2017 Workload Report. He stated this report reflects open appeals at the beginning of the year, new appeals added during the year, appeals closed during the year and appeals pending at the end of the year.

He further reported staff produced a total of 28,568 closed decisions in the first (11) months of the year. He stated PTAB is projected to close a record 31,000 appeals by the end of the fiscal year on June 30th. He again credited staff for record production numbers in an effort to reduce the backlog of appeals. He further stated, he continues to work with staff to review current systems in an effort to streamline the decision process. The Board, once again, congratulated Mr. Apostol and staff for their excellent performance in 2017 and look forward to another good year in 2018.

Mr. Apostol reviewed graphs prepared by IT that reflect, Weekly ASI Visits, Decisions Viewed Weekly, Weekly PTAB Website Visits, Board Portfolios Viewed Weekly, Letters Viewed Weekly, Board Decisions by Month and Xerox Pages printed Monthly. He again noted taxpayers and practitioners are utilizing the website more to track the progress of appeals and to download information. He again stated this continues to save significant staff time and reduced duplication expenses.

7. Other Business

Due to prospective budgetary issues, the Board advised Mr. Apostol to reschedule the PTAB meeting, originally set for Tuesday, August 15th in Springfield, to Tuesday, August 8th in Des Plaines at 10:00 a.m.

8. Adjournment

Mr. Freeman moved to adjourn the meeting at 11:20 a.m. Mr. Steffen seconded the Motion and it carried 5-0.

Respectfully submitted,

Louis G. Apostol, JD, CAE
Executive Director & General Counsel

LGA/dl