



State of Illinois
PROPERTY TAX APPEAL BOARD

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**Minutes of the
Property Tax Appeal Board Meeting
Held on September 12, 2017
Springfield, Illinois**

- 1. Roll Call:** Chairman Mauro Glorioso; Jim Bilotta; Kevin Freeman (via conference call); 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.

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

- 2. Approval of Board Minutes from August 8, 2017 Meeting.**

Mrs. Kinion moved to approve the Board Minutes of August 8, 2017 as presented. Mr. Steffen seconded the Motion and it carried 4-0.

- 3. Adoption or Amendments to the Agenda**

Mr. Steffen moved to accept the Agenda as presented. Mrs. Kinion seconded the Motion and it carried 4-0.

Mr. Steffen moved to allow Mr. Freeman to participate in the meeting via the conference phone. Mrs. Kinion seconded the Motion and it carried 4-0.

Mr. Freeman joined the meeting via conference call at 10:05 a.m.

BOARD MEMBERS

Kevin L. Freeman
Chicago

Jim Bilotta (Acting)
Lockport

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

4. Executive Director's Report

Mr. Apostol reviewed PTAB's current operations for FY18 and the August 31st Financial Statement. He reported PTAB expended only 11.3% of its approved budget through the first two months of the fiscal year. He reminded the Board that GOMB directed all agencies to hold back 10% of the approved budget. He further noted this will reduce PTAB's overall budget by over \$560,000 and may delay filling open positions. He added, negotiations with Labor Relations / AFSCME are still ongoing at this time.

Mr. Apostol presented an update on all staffing issues. He reported the recruitment of Becky Hesse's replacement, who retired last December, is still a work in progress. He further reported (1) 75-Day staff will commence working in Springfield next week with another to follow shortly. He again expressed concern regarding the budget holdback and PTAB's ability to address the workload due to the increased volume of new appeals.

Mr. Apostol presented an update regarding PTAB and the Cook County Board of Review (CCBOR) management staff meeting. He again stated these meetings are held to assist both agencies in coordinating workload / IT issues, and operational opportunities to help assist in addressing the significant increase in the number of appeals coming to both organizations. He reported PTAB staff is working through CCBOR IT issues at this time.

Mr. Apostol reported he attended the August 17th DoIT Open House at the JRTC in Chicago. He reminded the Board that PTAB is participating in the Cluster 2 group with all new IT systems scheduled for implementation by June 30, 2018. He stated both David Suarez and he will attend the September 20th all day DoIT "Strategy Summit 2017" in Springfield.

Mr. Apostol reported on his participation in the Governor's "Council of Counsels" meeting on September 7th. He further reported that Ms. Kenton Skarin is the new Governor's General Counsel replacing Dennis Murashko who returned to private practice.

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 presented PTAB's proposed "2018 Affirmative Action Plan" for review and information.

Mr. Apostol presented the Proposed 2018 PTAB Meeting Schedule for review and approval. Upon further discussion, Mr. Steffen moved to approve the schedule as submitted. Mrs. Kinion seconded the Motion and was approved by a vote of 5-0. Mr. Apostol stated this schedule will be added to the PTAB website ASAP.

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

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

5. Discussion of Motions

- a. C.C.S.D. #93: #15-05642-C-3 (DuPage)

Mrs. Kinion moved to grant a 90-day extension to Intervenor/Owner FMC Stratford Mall Members, LLC. Mr. Steffen seconded the Motion and it carried 5-0.

- b. C.C.S.D. #93: #15-05645-I-3 (DuPage)

Mrs. Kinion moved to grant a 90-day extension to Intervenor/Owner, DCT 191 North Avenue, LLC. Mr. Steffen seconded the Motion and it carried 5-0.

- c. C.C.S.D. #93: #15-05654-I-3 (DuPage)

Mr. Glorioso moved to grant a 60-day extension to Intervenor/Owner, Public Storage, Inc. Mr. Steffen seconded the Motion and it carried 5-0.

- d. C.C.S.D. #93: #15-05657-I-3 (DuPage)

Mr. Glorioso moved to grant a 60-day extension to Intervenor/Owner, Buckhead Industrial Prop, Inc. Mr. Steffen seconded the Motion and it carried 5-0.

- e. C.C.S.D. #93: #15-05652-I-3 (DuPage)

Mr. Glorioso moved to grant a 60-day extension to Intervenor/Owner, CSVH Carol Stream, LLC. Mr. Steffen seconded the Motion and it carried 5-0.

- f. Imperial Realty Company: #15-32643-C-3 (Cook – Proviso)

Mr. Steffen moved to grant a final 90-day extension to Intervenor, Proviso T.H.S.D. #209. Mrs. Kinion seconded the Motion and it carried 5-0.

- g. C.C.S.D. #93: #15-05658-C-3 (DuPage)
C.C.S.D. #93: #15-05659-C-3 (DuPage)

Mr. Steffen moved to grant a 90-day extension to Intervenor/Owner, Friedkin Realty Group in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- h. C.C.S.D. #93: #15-05643-I-3 (DuPage)
C.C.S.D. #93: #15-05656-I-3 (DuPage)
Marquardt S.D. #15: #15-05660-I-3 (DuPage)
Marquardt S.D. #15: #15-05071-I-3 (DuPage)

Mr. Steffen moved to grant a 90-day extension to Intervenor/Owner, Prologis, in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- i. C.C.S.D. #93: #15-05653-I-3 (DuPage)

Mr. Steffen moved to grant a 90-day extension to Intervenor/Owner, Dugan Realty Corporation in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- j. C.C.S.D. #93: #15-05655-I-3 (DuPage)

Mr. Steffen moved to grant a 90-day extension to Intervenor/Owner, Duke Realty Corporation in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- k. C.C.S.D. #93: #15-05644-I-3 (DuPage)

Mr. Steffen moved to grant a 90-day extension to Intervenor/Owner, Peacock Engineering Co., LLC. Mr. Glorioso seconded the Motion and it carried 5-0.

- l. C.C.S.D. #93: #15-05648-I-3 (DuPage)

Mr. Steffen moved to grant a 90-day extension to Intervenor/Owner, Tyndale House Publishers, Inc. Mr. Glorioso seconded the Motion and it carried 5-0.

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

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

- n. Leonian Enterprises, Inc.: #15-31604-C-2 (Cook – Worth)

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

- o. DCT Property Management, LLC: #15-05766-I-3 (DuPage)

Mr. Bilotta moved to grant a final 60-day extension to Intervenor, Wheaton Warrenville S.D. #200. Mrs. Kinion seconded the Motion and it carried 5-0.

- p. Naperville Senior Care, LLC: #15-05519-C-3 (DuPage)

Mrs. Kinion moved to grant a 90-day extension to Intervenor, Wheaton Warrenville S.D. #200. Mr. Steffen seconded the Motion and it carried 5-0.

- q. Chris & Grace Wright: #15-26614-R-2 (Cook – N. Trier)

Mr. Bilotta moved to grant a final 60-day extension to Intervenors, N. Trier H.S.D. #204, Wilmette S.D. #39, Village of Wilmette, and Wilmette Park District. Mr. Glorioso seconded the Motion and it carried 5-0.

- r. Cornerstone Center Foundation: #15-06020-I-2 (DuPage)

Mr. Glorioso moved to grant a 90-day extension to Intervenors, Addison S.D. #4, DuPage H.S.D. #88, Addison Fire Protection District, Addison Public Library, Addison Park District, and Village of Addison. Mr. Steffen seconded the Motion and it carried 5-0.

- s. Nick Theodos: #15-05413-I-2 (DuPage)

Mr. Bilotta moved to grant a final 60-day extension to Intervenors, Addison S.D. #4, DuPage H.S.D. #88, Village of Addison, Addison Park District, Addison Fire Protection District, and Addison Public Library. Mr. Glorioso seconded the Motion and it carried 5-0.

- t. Town & Country Distributors, Inc.: #15-06017-I-2 (DuPage)

Mrs. Kinion moved to grant a 90-day extension to Intervenors, Itasca S.D. #10, Lake Park H.S.D. #108, Itasca Park District, Itasca Community Library, and Itasca Fire District. Mr. Steffen seconded the Motion and it carried 5-0.

- u. Videojet Technologies, Inc.: #15-05941-C-3 (DuPage)

Mr. Bilotta moved to grant a final 60-day extension to Intervenors, Wood Dale S.D. #7, Fenton C.H.S.D. #100, Wood Dale Park District, and Wood Dale Public Library. Mr. Freeman seconded the Motion and it carried 5-0.

- v. 1300 W. Higgins Rd., LLC: #15-32176-C-3 (Cook – Leyden)

Mr. Bilotta moved to grant a final 60-day extension to Intervenors, Maine T.H.S.D. #207 and Park Ridge - Niles C.C.S.D. #64. Mr. Freeman seconded the Motion and it carried 5-0.

- w. BRE/ESA P Portfolio, LLC: #15-05767-C-3 (DuPage)

Mr. Bilotta moved to grant a final 60-day extension to Intervenor, Elmhurst C.U.S.D. #205. Mr. Freeman seconded the Motion and it carried 5-0.

- x. United Distillers Manufactures: #15-01086-I-3 (Will)

Mr. Bilotta moved to grant a final 60-day extension to Intervenor, Plainfield C.C.S.D. #202. Mr. Freeman seconded the Motion and it carried 5-0.

- y. F & P Hospitality: #15-22309-C-2 (Cook – Elk Grove)

Mr. Bilotta moved to grant a final 60-day extension to Intervenor, C.C.S.D. #59. Mr. Freeman seconded the Motion and it carried 5-0.

- z. Young Sun & Myung Won Yoo: #15-24154-C-2 (Cook – Maine)

Mr. Bilotta moved to grant a final 60-day extension to Intervenor, Maine T.H.S.D. #207. Mr. Freeman seconded the Motion and it carried 5-0.

- aa. Brett Anthony Foods: #15-22022-I-3 (Cook – Elk Grove)

Mr. Glorioso moved to grant a final 60-day extension to Intervenors, T.H.S.D. #214 and C.C.S.D. #59. Mr. Freeman seconded the Motion and it carried 5-0.

- bb. Pesche's: #13-22293-C-3 (Cook – Maine)

Mr. Glorioso moved to grant a final 60-day extension to Intervenors, Des Plaines C.C.S.D. #62 and Maine T.H.S.D. #207. Mr. Freeman seconded the Motion and it carried 5-0.

- cc. Faiz Hassan: #15-31921-C-3 (Cook – Hyde Park)
Best Buy #814: #15-33135-C-2 (Cook – W. Chicago)
Antonios Gountanis: #15-34843-C-2 (Cook – Jefferson)
CSRA Chicago Parking 1, DIST.: #15-37591-C-3 (Cook – N. Chicago)
Home Depot #8598: #15-38095-C-3 (Cook – Jefferson)

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

- dd. Gus Zois: #15-05409-C-2 (DuPage)

1. Mr. Glorioso moved to grant a final 60-day extension to Intervenor, Glenbard T.H.S.D. #87. Mr. Freeman seconded the Motion and it carried 5-0.
2. Mr. Glorioso moved to grant a final 60-day extension to Intervenors, Village of Lombard, Helen Plum Library, and Lombard Park District. Mr. Freeman seconded the Motion and it carried 5-0.

- ee. Alden Fox River Horizon LP: #15-01306-C-2 (Kane)

Mr. Glorioso moved to grant a final 60-day extension to Intervenor, Elgin S.D. U-46. Mr. Freeman seconded the Motion and it carried 5-0.

- ff. 936 E. Chicago Street Corp: #15-38162-C-2 (Cook – Hanover)

Mr. Glorioso moved to grant a final 60-day extension to Intervenor, Elgin S.D. U-46. Mr. Freeman seconded the Motion and it carried 5-0.

- gg. Realty Associates Properties, LLC: #15-06087-I-3 (DuPage)

1. Mr. Glorioso moved to grant a final 60-day extension to Intervenor, Glenbard T.H.S.D. #87. Mr. Freeman seconded the Motion and it carried 5-0.
2. Mrs. Kinion moved to grant a final 90-day extension to Intervenor, Marquardt S.D. #15. Mr. Glorioso seconded the Motion and it carried 5-0.

3. Mrs. Kinion moved to grant a final 60-day extension to Intervenors, Village of Addison, Addison Fire Protection District, Addison Public Library, and Addison Park District. Mr. Glorioso seconded the Motion and it carried 5-0.

hh. Joseph & Susan Roti: #15-02268-R-1 (Lake)

Mrs. Kinion moved to rescind the decision and reinstate the appeal. Mr. Steffen seconded the Motion and it carried 5-0.

ii. Tom Sizopoulos: #16-27059-C-2 (Cook – Palatine)

Mr. Bilotta moved to deny acceptance of the amended petition and new appraisal. Mrs. Kinion seconded the Motion and it carried 5-0.

jj. Christine Michael: #16-27066-C-1 (Cook – Lakeview)

Mr. Bilotta moved to deny acceptance of the amended petition and new appraisal. Mrs. Kinion seconded the Motion and it carried 5-0.

kk. James Jones: #15-34008-R-1 (Cook – W. Chicago)

Mr. Bilotta moved to consider the rebuttal evidence and issue an amended decision. Mr. Steffen seconded the Motion and it carried 5-0.

ll. K1 Holdings LLC: #15-32899-I-3 (Cook – Northfield)

Mr. Glorioso moved to reinstate the appeal and notify the Board of Review. Mr. Steffen seconded the Motion and it carried 3-2.

mm. Ali Poorian: #13-25757-C-1 (Cook – Lake View)
Elk Grove Bowling Venture: #13-25838-C-1 (Cook – Elk Grove)
American Blue Ribbon Holdings, LLC: #13-27209-C-1 (Cook – Stickney)
JND Investment Group, LLC: #13-29278-C-1 (Cook – Thornton)
Lawrence Platt & MAP Mgmt, Inc.: #13-31774-C-1 (Cook – Orland)
Doru & Natalia Marcu: #13-33289-C-1 (Cook – Jefferson)
Velma Butler: #13-34271-C-1 (Cook – S. Chicago)
Elite Metals, Inc.: #13-33139-I-1 (Cook – Bloom)
Leonard Wlodarski: #13-32504-C-1 (Cook – Bloom)
Olive Green Properties, LLC: #13-25799-C-1 (Cook – Maine)
Baronger Investment, LLC: #13-20926-C-1 (Cook – Oak Park)
Garage Lofts, LLC: #13-20925-C-1 (Cook – Evanston)
ZW Real Estate, Ltd.: #13-31747-C-1 (Cook – W. Chicago)
Spitfire, LLC: #13-33266-C-1 (Cook – Northfield)

Kenny Construction Company: #13-31793-C-1 (Cook – Wheeling)
TSV, LLC: #13-33432-C-1 (Cook – Northfield)
American Blue Ribbon Holdings, LLC: #13-27208-C-1 (Cook – Worth)
Ana & Loan Lupescu: #13-33286-C-1 (Cook – Jefferson)
DVLN3, LLC: #13-33265-C-1 (Cook – Northfield)

Mr. Bilotta moved to reinstate each of the appeals listed above and set them for hearing. Mr. Steffen seconded the Motion and it carried 3-2.

nn. Marquardt S.D. #15: #14-03001-I-2 (DuPage)

Mr. moved to grant the Joint Motion to Vacate Decision and the request to withdraw the appeal. Mr. seconded the Motion and it carried 5-0.

6. Attachments

Decisions A – G and Z

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

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

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

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

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

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

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

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

Workload Report

Mr. Apostol presented and reviewed the FY18 August 31st Workload Report. He again 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 reported staff produced a total of 5,705 closed decisions through the first two months and is on track to close approximately 34,500. He stated, he continues to work with staff to review current systems in an effort to streamline the decision process. However, he expects the number of new appeal filings to increase by 10% in FY18 and again expressed concern PTAB will not have sufficient staff to handle the substantial workload.

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 expenses.

7. Other Business

David Suarez and David Egan presented a comprehensive power point update on the progress of PTAB's IT systems. David reported PTAB has successfully scanned over 25,000 (2016 tax year) appeals and distributed numerous documents electronically via email with PDF attachments. He also reviewed PTAB's "Appeal Status Inquiry (ASI)" program with multiple enhancements that have been well received by taxing bodies, practitioners and taxpayers accessing PTAB data.

After the presentation, the Board thanked both David Suarez and David Egan for the excellent work they continue to do to significantly improve all PTAB IT systems.

8. Adjournment

Mr. Steffen moved to adjourn the meeting at 12:10 p.m. Mrs. Kinion seconded the Motion and it carried 5-0.

Respectfully submitted,

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

LGA/dl