



State of Illinois
PROPERTY TAX APPEAL BOARD

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Minutes of the
Property Tax Appeal Board
February 5, 2019 – 10:00 a.m.
Des Plaines, Illinois

- 1. Roll Call:** Chairman Mauro Gloriosi; Jim Bilotta; Kevin Freeman; Dana Kinion; and Robert Steffen.
- Staff:** Steve Waggoner, Acting Executive Director;
David Suarez; Chief Information Officer (via Web-ex video conference);
James J. Moffat, Chief Fiscal Officer & Human Resources Manager (via Web-ex video conference);
Michael Bullock; ALJ, Public Service Administrator (via Web-ex video conference);
Dianne Lerman, Recording Secretary.
- Guests:** Adam Murad, Attorney, Partner at Natarajan /Worstell;
Nora A. Devine, Attorney, Steven B. Pearlman & Associates;
Alicia Haro, Attorney, Steven B. Pearlman & Associates;
Jerry Brown, Attorney, Siegel & Callahan, P.C.

Chairman Gloriosi convened the meeting at 10:00 a.m.

2. Approval of Minutes from Previous Meeting

Mr. Steffen moved to approve the Board Minutes of January 8, 2019 as presented. Mrs. Kinion seconded the Motion and it carried 4-0.

Chairman Gloriosi welcomed the guests to PTAB and a brief introduction followed.

Mr. Freeman arrived at 10:10 a.m.

3. Adoption or Amendments to the Agenda

Chairman Gloriosi welcomed all guests and informed them their cases would be moved forward for discussion to the beginning of the Board Meeting.

BOARD MEMBERS

Kevin L. Freeman
Chicago

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Mr. Waggoner noted the following changes to the Agenda: Item ff. docket #14-22633-R-2 will change to reflect the final assessment of 10,407; docket #14-34157-C-2 was removed from Attachment Item B; and the Acting Executive Director's Report will be taken out of order following the Discussion of Motions and Attachments.

Mr. Bilotta moved to amend the Agenda moving Items gg., kk., and ll. forward on the Agenda and to reflect changes noted by Mr. Waggoner. Mr. Steffen seconded the Motion and it carried 5-0.

5. Discussion of Motions

gg. Motion to Revive Judgement:

Koo: #00-23499-C-1 (Cook - Lakeview)
Koo: #01-28536-C-1 (Cook - Leyden)
Angelo DiPaolo: #02-25794-I-3 (Cook - Northfield)
James Johannesen: #02-27729-R-1 (Cook - Lyons)
Koo: #03-28018-C-1 (Cook - Lakeview)
James Johannesen: #03-31139-R-1 (Cook - Lyons)
Koo: #04-28714-C-1 (Cook - Lakeview)
James Johannesen: #04-28752-R-1 (Cook - Lyons)
James Johannesen: #05-26442-R-1 (Cook - Lyons)
James Johannesen: #07-30208-R-1 (Cook - Lyons)
Martin Contreras: #08-20321-R-1 (Cook - Cicero)
Community First Bank: #08-23266-C-1 (Cook - South Chicago)

Mr. Bilotta moved to defer this matter until proof of proper service to the original attorneys has been provided. Mrs. Kinion seconded the Motion and it carried 4-1.

kk. William Corgan: #16-04611-R-3 (Lake-Moraine)

Mr. Freeman moved to deny the request to Re-Open Evidentiary Submission Period. Mr. Steffen seconded the Motion and it carried 5-0.

ll. William Corgan: #17-01507-R-3 (Lake-Moraine)

Mr. Freeman moved to deny the request to Re-Open Evidentiary Submission Period. Mr. Steffen seconded the Motion and it carried 5-0.

- a. Linda Jelinek: #17-25825-R-1 (Cook - Evanston)
Linda Jelinek: #17-25826-R-1 (Cook - Evanston)

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

- b. Jeff Rappin: #17-27325- C-1 (Cook – Elk Grove)

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

- c. Scoville Park Residences Condo Assn: #17-24692-R-2 (Cook - Oak Park)

Mr. Freeman moved to grant a final 30-day extension. Chairman Glorioso seconded the Motion and it carried 5-0.

- d. Marquardt School Dist No 15: #17-05771-C-3 (DuPage)
Marquardt School Dist No 15: #17-05772-C-3 (DuPage)
Community Consol. School Dist No 93: #17-05773-C-3 (DuPage)
Marquardt School Dist No 15: #17-05774-I-3 (DuPage)
Community Consol School District No 93: #17-05775-C-3 (DuPage)
Community Consol. School Dist. #93: #17-05778-I-3 (DuPage)
Community Consol School Dist No 93: #17-05779-I-3 (DuPage)
Community Consol School Dist No 93: #17-05780-I-3 (DuPage)
Marquardt School District No 15: #17-05781-I-3 (DuPage)
Community Consol School Dist No 93: #17-05782-I-3 (DuPage)
Marquardt School District No. 15: #17-05783-I-3 (DuPage)
Community Consol School Dist No 93: #17-05784-I-3 (DuPage)
Community Consolidated S.D. #93: #17-05785-I-3 (DuPage)
Community Consol School Dist No 93: #17-05787-C-3 (DuPage)
Community Consol School Dist No 93: #17-05789-I-3 (DuPage)
Marquardt School District No 15: #17-05790-I-3 (DuPage)
Community Consol School Dist No 93: #17-05791-I-3 (DuPage)
Community Consol School Dist No 93: #17-05792-I-3 (DuPage)
Marquardt School District No 15: #17-05793-I-3 (DuPage)
Marquardt School District No 15: #17-05795-I-3 (DuPage)
Marquardt School District No 15: #17-05796-I-3 (DuPage)
Community Consol Dist No 93: #17-05799-I-3 (DuPage)

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

- e. Mercy Housing Parkside Terraces: #17-35872-C-1 (Cook - West Chicago)

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

- f. Lawrence & Kathy Hanson: #17-05804-R-1 (DuPage)
Margot Henshaw: #17-05806-R-1 (DuPage)
Michael & Margot Henshaw: #17-05807-R-1 (DuPage)

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

- g. Hunter Ridgebrook Properties, LLC: #17-05486-C-3 (DeKalb)

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

- h. Plymouth MWG 1445 Greenleaf LLC: #17-29082-I-3 (Cook - Elk Grove)

Mrs. Kinion moved to grant the Cook County Board of Review a final 60-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- i. Cathy Ward: #17-35327-R-1 (Cook - Worth)

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

- j. Carson Pirie Scott & Company: #17-00286-C-3 (Kane)
Alex Deligiannis: #17-00360-C-1 (Kane)

Mr. Freeman moved to grant the Kane County Board of Review a final 60-day extension in each appeal. Mr. Bilotta seconded the Motion and it carried 5-0.

- k. 2789 Oak (HP) LLC: #17-01503-R-3 (Lake)
Exeter Property Group: #17-01886-C-2 (Lake)

Mrs. Kinion move to grant the Lake County Board of Review a final 90-day extension in each appeal. Chairman Glorioso seconded the Motion and it carried 5-0.

- l. Rachel Kane and David Voorhees: #17-05059-F-1 (McHenry)

Mr. Freeman moved to grant the McHenry County Board of Review a final 60-day extension. Chairman Glorioso seconded the Motion and it carried 5-0.

- m. G. Daniel & Cynthia Corrie: #17-05304-R-1 (Coles)
George D. & Cynthia Corrie: #17-05305-R-1 (Coles)
G. Daniel & Cynthia Corrie: #17-05307-R-1 (Coles)
G. Daniel & Cynthia Corrie: #17-05308-R-1 (Coles)
Reginald Phillips: #17-05322-C-3 (Coles)
Rural King: #17-05629-C-2 (Coles)
George D. & Cynthia Corrie: #17-05306-R-1 (Coles)

Mrs. Kinion moved to grant the Coles County Board of Review a final 30-day extension in each class "1" appeal and a final 60-day extension in each class "2" appeal. Mr. Bilotta seconded the Motion and it carried 5-0.

- n. Menard, Inc.: #17-00092-C-3 (Tazewell)

Mr. Bilotta moved to deny the Tazewell County Board of Review's request for further extension to submit evidence. Mrs. Kinion seconded the Motion and it carried 5-0.

- o. Illinois Investment Properties, LLC: #17-04606-R-1 (St. Clair)
Illinois Investment Properties, LLC: #17-04607-R-1 (St. Clair)
Locust Hills Village LLC: #17-04674-C-3 (St. Clair)

Mr. Steffen moved to grant the St. Clair County Board of Review a final 60-day extension in each appeal. Chairman Glorioso seconded the Motion and it carried 5-0.

- p. Twin Towers Mall: #16-07507-C-1 (Peoria)

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

- q. Capital Realty: #17-00293-I-1 (Kane)

Mr. Bilotta moved to grant the Kane County Board of Review a final 60-day extension. Mr. Freeman seconded the Motion and it carried 5-0.

- r. Cole G.O. Peoria IL LLC: #17-04149-C-3 (Peoria)

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

- s. Matthew Clemmons: #17-00749-R-1 (Tazewell)
Southside Trust & Savings: #17-00711-C-1 (Tazewell)
Kevin Chadwick: #17-00750-R-1 (Tazewell)
EP Downtown LLC: #17-00763-C-2 (Tazewell)
Citizens Equity First Credit: #17-00722-C-1 (Tazewell)
384 Morton Terminal LLC: #17-00694-C-2 (Tazewell)
EP Downtown LLC: #17-00762-C-3 (Tazewell)
EP Downtown LLC: #17-00761-C-3 (Tazewell)

Chairman Glorioso moved to grant the Tazewell County Board of Review a final 60-day extension in each class “1” appeal and a final 90-day extension in each class “2” and “3” appeal. Mrs. Kinion seconded the Motion and it carried 5-0.

- t. 384 Morton Terminal LLC: #17-00695-C-1 (Tazewell)
Serenity Valley Healthcare LLC: #17-00716-R-1 (Tazewell)
Pekway LLC: #17-00679-C-2 (Tazewell)
Allen Road Automotive LLC: #17-00738-C-1 (Tazewell)
Wagner Camden Court LLC: #17-00702-C-1 (Tazewell)
Patel Mike OM Hari Properties LLC: #17-00681-C-1 (Tazewell)
Michael Tanner: #17-00735-R-1 (Tazewell)
Pekway LLC: #17-00707-C-1 (Tazewell)

Chairman Glorioso moved to grant the Tazewell County Board of Review a final 60-day extension in each class “1” appeal and a final 90-day extension in the class “2” appeal from the initial due date of February 13, 2019. Mrs. Kinion seconded the Motion and it carried 5-0.

- u. Capital One: #16-04747-C-3 (Lake)

Mr. Freeman moved to grant Intervenor Rondout S.D. #72 a final 60-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- v. Community Consolidated School District: #16-05840-C-3 (DuPage)

Mr. Bilotta moved to grant owner/intervenor NMC Stratford, LLC a 60-day extension. Mrs. Kinion seconded the Motion and it carried 5-0.

- w. Ronald L. Boorstein: #17-01549-C-2 (Lake)
Libertyville Associates, LLC: #17-01572-C-3 (Lake)

Mr. Bilotta moved to grant Intervenor Adlai E. Stevenson H.S.D. #125 and Hawthorne S.D. #73 a final 90-day extension in each appeal. Mr. Steffen seconded the Motion and it carried 5-0.

- x. Tenneco Automotive Operating Company: #17-03866-C-3 (Lake)

Mrs. Kinion moved to grant Intervenor Rondout S.D. #72 a final 45-day extension. Mr. Steffen seconded the Motion and it carried 4-0 with Mr. Freeman recusing.

- y. Riverside Golf Club: #16-21564-C-3 (Cook - Riverside)

Mr. Bilotta moved to grant Intervenor North Riverside Public Library and Riverside-Brookfield H.S.D. #208 a final 30-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- z. Chicago Cubs Baseball Club: #16-26516-C-3 (Cook - Lakeview)

Mr. Bilotta moved to grant Intervenor City of Chicago a final 45-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- aa. Thomas G. Schultz: #16-31854-C-2 (Cook - Bloom)

Mr. Steffen moved to grant Intervenor Brookwood S.D. #167 a final 60-day extension. Mrs. Kinion seconded the Motion and it carried 5-0.

- bb. 400 and 470 East Roosevelt Road LLC: #16-06529-C-3 (DuPage)

Mr. Freeman moved to grant Intervenor Helen Plum Library, Lombard Park District, and Village of Lombard a final 90-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- cc. Marquardt School District No. 15: #16-06032-I-3 (DuPage)
Community Consolidated School District No. 93: #16-05851-I-3 (DuPage)

Mr. Freeman moved to grant Intervenor/Taxpayer BREIT Industrial Canyon IL 1M09, LLC and GPT Bloomingdale Owner a final 90-day extension in each appeal. Mr. Steffen seconded the Motion and it carried 5-0.

- dd. Sears Holdings Management Corp.: #16-21549-C-3 (Cook - Barrington)
Sears Holdings Management. Corp.: #17-20023 (Cook - Barrington)

Mr. Bilotta moved to grant the appellant's Motion to Stay Proceedings in each appeal until such time that appellant's counsel is reappointed to represent the appellant in each appeal. Mrs. Kinion seconded the Motion and it carried 5-0.

- ee. Saratoga Condominium Association: #13-25010-R-3 (Cook - Elk Grove)

Mr. Bilotta moved to grant the Motion to Issue an Amended Decision. Chairman Glorioso seconded the Motion and it carried 5-0.

- ff. Saratoga Condo Assoc.: #14-22633-R-2 (Cook - Elk Grove)

Mr. Bilotta moved to grant the Motion to Issue an Amended Decision. Chairman Glorioso seconded the Motion and it carried 5-0.

- gg. This Motion to Revive Judgement: This Item was moved to the front of the Agenda.

Koo: #00-23499-C-1 (Cook - Lakeview)
Koo: #01-28536-C-1 (Cook - Leyden)
Angelo DiPaolo: #02-25794-I-3 (Cook - Northfield)
James Johannesen: #02-27729-R-1 (Cook - Lyons)
Koo: #03-28018-C-1 (Cook - Lakeview)
James Johannesen: #03-31139-R-1 (Cook - Lyons)
Koo: #04-28714-C-1 (Cook - Lakeview)
James Johannesen: #04-28752-R-1 (Cook - Lyons)
James Johannesen: #05-26442-R-1 (Cook - Lyons)
James Johannesen: #07-30208-R-1 (Cook - Lyons)
Martin Contreras: #08-20321-R-1 (Cook - Cicero)
Community First Bank: #08-23266-C-1 (Cook - South Chicago)

- hh. Augpul North, LLC: #14-32492-R-1 (Cook-West Chicago)

Mr. Bilotta moved to grant the Motion to Vacate decision and dismiss the appeal. Mrs. Steffen seconded the Motion and it carried 5-0.

- ii. Byron C.U.S.D. #226: #17-04094-I-3 (Ogle – Rockvale)

Mr. Steffen moved to grant the Motion to Stay Proceedings until 90 days after the resolution of the 2012 appeals. Mr. Bilotta seconded the Motion and it carried 5-0.

jj. Cook County Board of Review (Various - Cook)

Mr. Steffen moved to grant a final 30-day extension of time for those appeals that were previously granted final extensions of varying days, and a final 90-day extension for those appeals that had not yet been granted an extension beyond the 90-day response time. Mr. Freeman seconded the Motion and it carried 4-1.

kk. William Corgan: #16-041611-R-3 (Lake-Moraine): This Item was moved to the front of the Agenda.

ll. William Corgan: #17-01507-R-3 (Lake-Moraine): This Item was 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. Steffen seconded the Motion and it carried 5-0.

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

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

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

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

As to Attachment Z, Chairman Glorioso moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 5-0 with Mr. Freeman recusing on docket #15-39887-R-1.

4. Acting Executive Director's Report

Mr. Waggoner asked Mr. David Suarez to present an update on current IT activities and projects. Mr. Suarez reported PTAB is receiving and scanning many appeals for tax year 2018. He further reported we are processing a couple of hundred rebuttals a month.

Mr. Suarez reported PTAB still has a vacant position for a scanner and will be setting up interviews. Mr. Suarez reported on interviews for the Information Services Specialist I position for the IT department and finding a person with the right skill set.

Mr. Suarez reported the Property Tax Appeal Board staff/users will be participating in mandatory online Security Awareness Training which began on Monday, February 4, 2019 through Friday, March 1, 2019, pursuant to Public Act 100-0040. This training includes phishing, setting up safe passwords, online security, etc.

Mr. Waggoner and the Board thanked Mr. Suarez for his report and turned the report over to Mr. James J. Moffat to report on the budgets, fiscal and HR information.

Mr. Moffat reported he has been busy working on the budgets and preparing accounting forms. Mr. Moffat further reported on the current budget figures and the remaining balance as January 31st. Mr. Moffat reported on the status of step increases which will include back pay.

Mr. Waggoner and the Board thanked Mr. Moffat for his report.

Mr. Waggoner reported on the Executive Order rulemaking (42 Ill. Re. 3862) – The PTAB's Notice of Withdrawal appeared in the Illinois Register at 42 Ill. Reg. 25271, December 28, 2018. JCAR sent a letter to the PTAB on 1/15/19 indicating that at its meeting of 1/15/19, the Committee had considered the agency's response to the Objection and that based on the PTAB's response to the Objection, the Committee is taking no further action at this time.

Mr. Waggoner reported he and Chairman Glorioso appeared before JCAR on January 15, 2019 for the consideration of the rulemaking found at 42 Ill.Reg. 16136 (August 24, 2018). On 1/15/19, JCAR issued a Certification of No Objection to Proposed Rulemaking. On January 24, 2019, the PTAB filed the Notice of Adopted Amendments with the Secretary of State Index Dept, with an effective date of March 1, 2019. The Index Dept. confirmed

the Notice of Adopted Amendments will be published in the 2/8/19, issue of the Illinois Register, space permitting, with an effective date of March 1, 2019.

Mr. Waggoner further reported the PTAB submitted its 2018 Annual Report to IDOR for printing on or about 1/3/19 and was received on 1/29/19. The 2018 Annual Report was distributed as required by section 16-190 of the PTC.

Mr. Waggoner reported the PTAB has been contacted by the State Auditors giving us notice that they will begin its audit of the PTAB in a few weeks.

Mr. Waggoner reported that on January 15, 2019, Governor Pritzker issued an Executive Order (2019-01) requiring all state agencies to conduct a review of all statutory obligations and all audit findings within the last four years and, within 60 days of the EO, provide a plan to ensure statutory compliance and address the audit findings. Within 30 days of the EO, agencies are to conduct a comprehensive review of laws and regulations requiring publication of data and take action to ensure compliance with the laws and regulations. Additionally, within 60 days of the EO, agencies are to provide a plan to the Governor's Office detailing plans to increase transparency by making more data accessible to the public.

Mr. Waggoner reported on staffing. He noted that Mr. Suarez and Mr. Moffat interviewed candidates for the Information Services Specialist 1 position. He reported, the posting for the scanner position 1 has expired and Dave Suarez and JJ Moffat are proceeding to set up interviews. He further reported the postings for the Appraisal Trainee and Appraisal Specialist 1 positions have expired and we are determining how to proceed. We have requested CMS to open the grading for these two titles. CMS will notify the PTAB when they have finished grading the applications and then we can requisition the eligible list.

Mr. Waggoner reported the next meeting is scheduled for 10:00 AM, March 12, 2019 in the offices of Springfield and Des Plaines.

Chairman Glorioso and the Board thanked Mr. Waggoner for his report.

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

Workload Report:

Mr. Waggoner presented and reviewed the Workload Report FY19 data through January 31, 2019. 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. Mr. Waggoner reported staff produced 1,856 closed appeals for the month of January. Mr. Waggoner stated based on current numbers PTAB should close over 30,000 appeals this year.

Mr. Waggoner reviewed the IT graphs reflecting 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. Mr. Waggoner stated the taxpayers and practitioners are utilizing the website more saving significant staff time and reduced paper and duplication costs.

7. Other Business

There was no other business to report.

Mr. Waggoner once again reminded the Board the next meeting is scheduled for 10:00 a.m., Tuesday, March 12, 2019, in PTAB's offices in Springfield and Des Plaines.

8. Adjournment

Mr. Freeman moved to adjourn the meeting at 11:50 a.m. Mr. Bilotta seconded the Motion and it carried 5-0.

Respectfully submitted,

Steven M. Waggoner
Acting Executive Director