

# State of Illinois PROPERTY TAX APPEAL BOARD

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Minutes of the Property Tax Appeal Board June 20th, 2023 – 10:00 a.m. Springfield & Des Plaines, Illinois

1. Roll Call: Chairman Kevin Freeman, Mr. James Bilotta, Sarah Buckley,

Dana Kinion.

**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 David Egan, Chief Information Officer Kelly McAuliffe, Recording Secretary

**Guests:** Call-in connections are identified as follows:

Michael Bullock, Property Tax Appeal Board

Deborah Ritke, Board of Review Joe Kutches, Board of Review John Brady, Tully & Associates

Mike Andre, Eugene Griffin & Associates

Mark Pogalz

Unidentified callers – 3

Chairman Freeman convened the meeting at 10:00 a.m. and welcomed the Board Members and the Management Team to the Property Tax Appeal Board Meeting.

## 2. Approval of Minutes from Previous Meeting

Mr. Bilotta motioned to approve the Board Minutes of May 9th, 2023, as presented. Ms. Kinion seconded the motion, and it carried 4-0.

3. Adoption or Amendments to the Agenda

#### **BOARD MEMBERS**

Jim BilottaRobert J. SteffenDana D. KinionSarah BuckleyFrankfortSouth BarringtonSpringfieldChicago

Chairman Freeman made a motion to move items 5 (g), (h), and (a) next up on the agenda Mr. Bilotta seconded the motion, which carried 4-0.

# 4. Executive Director's Report

Mr. O'Malley and Mr. Moffat gave an update on open positions PTAB is working on filling, and the FY budget includes a significant increase for new ALJ positions.

E-filing – Our portal is now accepting filings from the appellant into cases. The filings include

- Evidence in cases where an extension was requested and granted.
- Responses to incomplete filings.
- Requests for further extensions.
- Rebuttal Evidence.
- Withdraw Requests
- The user guide has been updated for the new developments.
- The portal portion for the county boards of review and intervenors needs to be built out.
- We placed a request for bids for the next FY e-filing system. We are going to work on getting that formalized.

Chairman Freeman moved to approve the Executive Director's Report. Ms. Kinion seconded the motion, and it carried 4-0.

#### 5. Discussion of Motions

g. 1014 North Honore Condominium Association: #21-36976.001 thru .003-R-1 (Cook) (West Chicago)

Mr. Bilotta made a motion to deny as insufficient evidence has been presented; Ms. Buckley seconded the motion, and it carried 4-0.

h. Arlene Kola: #19-42380.001-R-1 (Cook) (Leyden)

Chairman Freeman made a motion to grant the Appellant's Motion to Vacate and Reinstate the Appeal; Ms. Kinion seconded the motion, and it carried 4-0.

a. Coal City (CC) CUSD 1, CC Fire Protection District, CC Public Library District, & Grundy County Board: #21-05709.001-I-3 (Grundy)

Ms. Kinion moved to Deny the Board of Review's Motion to Vacate the Default and the extension request; Chairman Freeman seconded the motion, which carried 4-0.

b. William Doyle: #21-57552.001-R-1 (Cook) (New Trier) Scott Freres: #21-57553.001-R-1 (Cook) (New Trier) Deanna

Willerman: #21-57554.001-R-1 (Cook) (New Trier) Paul &

Karen Long: 21-57555.001-R-1 (Cook) (Evanston)

Mr. Bilotta made a motion to grant and Reinstate Accept Filings by US Mail; Ms. Kinion seconded the motion, which carried 4-0.

c. Byron CUSD No. 226: #19-02613.001 thru .002-I-3 (Ogle)

Exelon Generation Company LLC: #19-02497.001 thru .002-I-3 (Ogle) Byron CUSD No. 226: #18-03142.001 thru .002-I-3 (Ogle)

Exelon Generation Company LLC: #18-03058.001 thru .002-I-3 (Ogle)

Byron CUSD No. 226: #17-04094.001 thru .002-I-3 (Ogle)

Exelon Generation Company LLC: #17-04084.001 thru .002-I-3 (Ogle) Byron CUSD No. 226: #16-02081.001 thru .002-I-3 (Ogle)

Exelon Generation Company LLC: #16-01904.001 thru .002-I-3 (Ogle) Byron CUSD No. 226: #15-01417.001 thru .002-I-3 (Ogle)

Exelon Generation Company LLC: #15-01999.002 thru .003-I-3 (Ogle) Byron CUSD No. 226: #14-00462.001 thru .002-I-3 (Ogle)

Exelon Generation Company LLC: #14-00953.001 thru .002-I-3 (Ogle) Byron CUSD No. 226: #13-01186.001 thru .002-I-3 (Ogle)

Exelon Generation Company LLC: #13-01185.001 thru .002-I-3 (Ogle) Byron CUSD No. 226: #12-02297.001 thru .002-I-3 (Ogle)

Exelon Generation Company LLC: #12-01248.001 thru .002-I-3 (Ogle)

Mr. Bilotta moved to grant the motion to stay on these appeals, with Ms. Kinion seconding the motion. The motion carried 4-0.

d. Mary & Tony Palos: #21-38451.001-R-1 (Cook) (West Chicago)

Mr. Bilotta moved to grant the Appellant's Motion for Reinstatement and Acceptance of their evidence; the motion failed for the lack of a second.

Ms. Kinion moved to deny the Appellant's Motion for Reinstatement and Appetence of their evidence, and it carried 3-1

e. Atlantis Trust: #21-03285.001-R-1 (Lake) Atlantis Trust: #22-02487.001-R-1 (Lake)

Chairman Freeman called on Mr. Forster to speak, but no one responded. Mr. Forster did not appear.

Chairman Freeman motioned for the Executive Director to send Mr. Forster a letter informing him he is prohibited from accessing the Illinois Property Tax Appeal Boards Offices (PTAB) in Des Plaines and Springfield. Mr. Foster may only communicate with PTAB Staff by email or written communication - not by voicemail, phone, or any other oral means. Any hearings Mr. Forster will appear before PTAB must be conducted virtually or by telephone, not in person. If he does appears for a hearing virtually, which is the only permitted way, he can not interrupt said proceedings. Finally, Forster's pending appeals are to be dismissed for violation of Section 1910.69(c) because of Forster's threatening, disruptive, vulgar, abusive, and obscene conduct and language. The Board deems this behavior to be intimidating and threatening to the staff. If Mr. Forester violates this directive, PTAB will seek an order of protection against him and other means.

Mr. O'Malley added, in case this goes to the Appellate Court or Admin Review, that Mr. Forster has been described by staff as the most irate person the PTAB has dealt with.

Chairman Freeman added that this will not be tolerated.

Mr. Bilotta seconded the motion; it carried 4-0

f. Illinois Association 7<sup>th</sup> Day Adventists: #17-31034.001-R-1 (Cook) (Lyons)

Mr. Bilotta motioned to grant the request and instructed staff to issue an Amended Decision reflecting the parties' stipulation. Ms. Kinion seconded the motion, and it carried 4-0.

- g. Item approved to be moved up in the agenda.
- h. Item approved to be moved up in the agenda.
- i. 7-Eleven #27235: #20-21137.001-C-1 (Cook) (Norwood Park)

Ms. Kinion made a motion to accept the Appellant's Motion to Vacate the Decision and reinstate the appeal, deeming the signed stipulation to have been withdrawn; Ms. Buckley seconded the motion, which carried 4-0.

j. Mark Giordano: #22-03851.001-R-1 (Sangamon)

Chairman Freeman made a motion to deny the request to reinstate the appeal; Ms. Buckley seconded the motion, which carried 3-0. Ms. Kinion recused herself.

k. Menard, Inc: 2203200.001-C-3 (St. Clair)

Chairman Freeman moved to deny the Appellant's Motion to Accept Evidence; Ms. Kinion

seconded the motion, and it carried 3-1

1. Gustavo Orozco: #21-55537.001-C-1 (Cook) (Lake)

Mr. Bilotta motioned to deny the extension request and dismiss the appeal for lack of evidence. Ms. Kinion seconded the motion, and it carried 4-0.

m. End of Motions

#### 6. Attachments

- a. Attachment A Mr. Bilotta moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 4-0.
- b. **Attachment B** Ms. Kinion moved to approve the attachment. Chairman Freeman seconded the motion, and it carried 4-0
- c. **Attachment C -** Mr. Bilotta moved to approve the attachment. Ms. Kinior seconded the motion, and it carried 3-0. Chairman Freeman recused himself.
- d. **Attachment D** Chairman Freeman moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 3-0. Mr. Bilotta recused himself.
- e. **Attachment** E Chairman Freeman moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 4-0.
- f. **Attachment F** Chairman Freeman moved to approve the attachment. Ms. Buckley seconded the motion, and it carried 3-0. Ms. Kinion recused herself.
- g. **Attachment G** Chairman Freeman moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 3-0. Ms. Buckley recused herself.
- h. **Attachment Z** Ms. Kinion moved to approve the attachment. Mr. Bilotta seconded the motion, and it carried 4-0 for all items except item 3, which carried 3-0; Chairman Freeman recused himself.

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## 7. Other Business

- a. Workload Report:
- **6.** Closed 3,598 cases
- 7. eFiling has been growing, and by July 1<sup>st</sup>, 2023, all new appeals must be electronically filed using the portal

# 8. Adjournment

a. Ms. Kinion moved to adjourn the meeting at 11:06 a.m. Mr. Bilotta seconded the motion, carrying 4-0.

Respectfully Submitted,

/s/ Michael O'Malley
Michael I. O'Malley
Executive Director and General Counsel