State of Illinois
PROPERTY TAX APPEAL BOARD

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Minutes of the
Property Tax Appeal Board
June 9th, 2026 – 10:00 a.m.
Springfield & Chicago, Illinois

1. **Roll Call:** Chairman Kevin Freeman, Sarah Buckley, Dana Kinion, and Robert Steffen.

Staff: Michael O'Malley, Executive Director and General Counsel
Daniel Sronce, Chief Financial Officer
David Suarez, Chief Information Officer
James Moffat, Human Resources Manager
Kelly McAuliffe, Recording Secretary
Phyllis McJunkins, Recording Secretary

Guests: In-person and call-in connections identified as follows:

Michael Bullock, Property Tax Appeal Board
Kevin Burke, Smith Hemmesch Burke & Kaczynski
Geoffrey Byrne, The Gibbs Firm
Scott Ginsburg, Robbins Schwartz
Scott Guetzow, Mayer Brown LLP
Meghan Herzic, Cook County Board of Review
Jason Kleppe, Cook County Board of Review
Lester McCarroll III, Mayer Brown
David Navarrek
Daria Palermo, Flanagan/Bilton LLC
Graeme Quinn, DuPage County State's Attorney's Office
Nora Ramey-Kammer, Grundy County
Adam Schramm, Schramm Law Group
David Suess, Faegre Drinker Biddle & Reath LLP
Bo Turek, Cook County Board of Review
Jack Warnecke, The Gibbs Firm
Richard Zulkey, Richard E. Zulkey & Associates, Chtd.
Anonymous – 7

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

2. Approval of Minutes from Previous Meeting

Mr. Steffen made a motion to approve the Board Minutes of May 12th, 2026, as presented. Ms. Kinion seconded the motion, and it carried 4-0.

3. Adoption or Amendments to the Agenda

Chairman Freeman adopted the agenda as presented.

4. Discussion of Motions

Item 4a
240 Executive Center LLC: 21-06935.001-C-2 (DuPage) (Addison)

The Board recognized that Mr. Adam Schramm, representing the appellant, ASA Grame Quinn, representing DuPage County, and Mr. Scott Ginsburg, representing the intervenors, were present.

In summary, Mr. Schramm admitted that he was unfamiliar with the PTAB process and that, at the time of the appeal, he had issues with his office staff. He reiterated the hardships that prevented him from responding to the Stipulation on time and contended that, if he had received it in time, he would have responded, even with everything that was going on. He asked for the opportunity to present his case considering the extenuating circumstances.

ASA Graeme Quinn stated that the case is over 1,000 days past the final administrative decision and that he believes the PTAB no longer has jurisdiction over this matter. Therefore, he asked that the motion be denied even though he is sympathetic to the appellant's situation; he believes it is a jurisdictional problem.

Scott Ginsburg concurred with ASA Quinn's statement under PTAB authority, as found in 1910.50(b) of the administrative code. The decision entered was final; therefore, the PTAB lacks jurisdiction, and jurisdiction lies with the appellant court at that stage. For that reason, he does not believe the PTAB has any choice but to deny the motion for lack of jurisdiction.

Ms. Kinion moved to strike the motion; PTAB lacks jurisdiction over this matter, which was closed on 02/21/2023. Mr. Steffen seconded the motion, which carried 4-0.
Item 4b

181 West Madison Property LLC: 24-56293.001thru .006-C-3 (Cook) (South Chicago)

The Board recognized that Jack Warnecke and Geoffrey Byrne, representing the Receiver, Jesse Ryder, representing the intervenor, and Scott Guetzow, representing the appellant, were present.

Mr. Warnecke and Mr. Byrne had nothing further to provide.

Mr. Guetzow settled this case with the intervenor, the City of Chicago, on February 26th, 2026. They filed a 2025 tax-year appeal with the Board of Review (BoR), along with a 2025 settlement agreement and a 2024 PTAB stipulation executed by the parties. On May 1st, 2026, they were notified that a Receiver was appointed in the bankruptcy action. This occurred approximately 64 days after the Stipulation and Settlement Agreement was executed and filed with the Board of Review. Subsequently, on May 12th, eleven days later, the BoR transmitted the executed Stipulation to PTAB and the settlement agreement that were dated February 24th, 2026. Neither their firm nor the intervenor had any control over the timing of the BoR's transmittal to PTAB, and the appellant did not receive a copy of the notice or the Motion today. The Movant has not yet requested a substitution of counsel in this matter. They did execute a substitution for the 2025 BoR appeal, but they have not received a substitution request for this appeal. On May 1st, 2026, the appellant was not aware that the BoR had not processed the Stipulation and settlement agreement.

Bo Turek from the Cook County BoR commented that their records were checked around April 30th, 2026, and May 1st, 2026, and they were aware of the Stipulation on the 2024/2025 case. They reviewed the documents and evidence and had internal deliberations. They determined the settlement agreement was not against the manifest weight of the evidence. However, the Stipulation did not reach the PTAB until May 12th, which doesn't mean they hadn't already discussed and agreed on it prior to that date. It took almost two weeks from the point they signed off on it to get it fully transmitted to PTAB.

Mr. Byrne noted that the receivership order was granted on April 26th, 2026, so the receivership was in place before the BoR signed off on the Stipulation. He believes this is an important point and wanted to make it clear.

Ms. Kinion moved to stay enforcement of the signed Stipulation and enter a briefing order:

- Ruling on the Motion is RESERVED. The Board will not act upon, accept, or issue any decision based on the Stipulation pending further order of the Board.
- There will be a briefing on the Motion. The parties of record may file and serve a written response to the Motion on or before July 10th, 2026. Any reply in support of the Motion shall be filed and served on or before July 24th, 2026.

- Receiver's Authority and Standing. As a condition of being recognized to participate in this appeal, the Receiver shall, on or before July 19th, 2026:
    - Enter an appearance through counsel licensed to practice law in the State of Illinois
    - File a motion to substitute for, or to be recognized as the authorized representative of, the Appellant
    - Submit a copy of the Receivership Order together with evidence that the consent required has been obtained from the plaintiff in the foreclosure action.
- Stay of Other Deadlines. All other deadlines in this appeal are stayed pending further order of the Board.
- The Clerk of the Property Tax Appeal Board shall serve a copy of this Order upon all parties of record.

Chairman Freeman seconded the motion, which carried 3-0; Ms. Buckley abstained.

<u>Item 4c</u>

Byron Finke: 24-28291.001 thru .009-I-2 (Cook) (West Chicago)

Chairman Freeman moved to deny the motion. Mr. Steffen seconded, which carried 4-0.

<u>Item 4d</u>

Kendall Power Company LLC: 25-03153.001-I-3 (Kendall) (Seward)

The board recognized David Suess representing the appellant was present.

Mr. Suess agreed with the summary and clarified that an indefinite extension has already been ordered for the 2024 tax year and requested the same treatment for the 2025 tax year until they receive a decision on the case heard and tried by this Board earlier this year.

Mr. Steffen moved to grant the motion. Ms. Buckley seconded the motion, which carried 4-0.

5. Attachments

a. Attachment A – Chairman Freeman moved to approve attachment. Ms. Buckley seconded the Motion, and it carried 4-0.

b. **Attachment B –** Chairman Freeman moved to approve the attachment. Ms. Kinion seconded the Motion, and it carried 4-0.

c. **Attachment C –** Mr. Steffen moved to approve the attachment. Ms. Kinion seconded the Motion, and it carried 3-0. Chairman Freeman recused himself.

d. **Attachment D –** Ms. Kinion moved to approve the attachment. Chairman Freeman seconded the Motion, and it carried 4-0.

e. **Attachment E –** Chairman Freeman moved to approve the attachment. Ms. Kinion seconded the Motion, and it carried 3-0. Mr. Steffen recused himself.

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. Mr. Steffen seconded the Motion, and it carried 3-0. Ms. Buckley recused herself.

h. **Attachment Z –** Chairman Freeman moved to approve the attachment. Ms. Kinion seconded the Motion, which carried 4-0, except for items 1, 4, and 5, which carried 3-0, Ms. Buckley recused herself.

6. Executive Director's Report

See Addendum A.

Chairman Freeman moved to accept the Executive Director's Report. Mr. Steffen seconded the motion, which carried 4-0.

7. Other Business

a. Workload – We will surpass 46,000 closed cases this fiscal year, setting a new record for PTAB's annual closures, and we may close more cases than come in.

b. The board recognized Mr. Richard Zulkey, representing the appellant, in item 4c, as present.

Mr. Zulkey was informed that the matter was already voted on and the motion to reinstate was denied.

Mr. Zulkey stated he was present on the call during the discussion of the motion but was unable to get through. Mr. Zulkey averred he was not aware of the status of that matter. He has always responded to matters PTAB has directed him to do and respectfully requests the motion be reconsidered and he be allowed to proceed with it.

There were no motions by the board.

8. Adjournment

a. Chairman Freeman moved to adjourn the meeting at 10:42 a.m., Ms. Buckley seconded the Motion, carrying 4-0.

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
June 2026

1. HR/Fiscal Updates:
   a. HR:
      - ALJ Chicago – 2 New ALJs.
      - IT Division.

   b. Fiscal:
      - Budget Passed.

2. IT Update: Created another case management tool.

3. Future Board Meetings:

2026 Proposed Schedule (Meetings begin at 10:00 a.m.)	
~~January 13th~~	~~Chicago & Springfield~~
~~February 9th~~	~~Chicago & Springfield~~
~~March 10th~~	~~Chicago & Springfield~~ (D.K. Remote)
~~April 14th~~	~~Chicago & Springfield (R.S. Remote)~~
~~May 12th~~	~~Chicago & Springfield~~
June 9th	Chicago (Rm. 805) & Springfield
July 14th	Chicago (Rm. 805) & Springfield
August 11th	Chicago (Rm. 804) & Springfield
September 8th	Chicago (Rm. 804) & Springfield
October 13th	Chicago (Rm. 804) & Springfield
November 10th	Chicago (Rm. 804) & Springfield
December 8th	Chicago (Rm. 804) & Springfield