State of Illinois
PROPERTY TAX APPEAL BOARD

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Minutes of the
Property Tax Appeal Board
August 11, 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
Kristina Mucinskas, Chief Administrative Law Judge
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:

Kevin P. Burke, Smith Hemmesch Burke & Kaczynski
Michael Bullock, Property Tax Appeal Board
Angel Carpio, Worsek & Vihon LLP
Matthew Coulter, Smith Hemmesch Burke & Kaczynski
Vivian Galvan
Joe Goldshlack, Del Galdo Law Group, LLC
Meghan Herzic
Tom Kelley
Marty Kinczel
Lester McCarroll III, Mayer Brown
Nicholas McIntyre, Much Shelist, P.C.
Christopher Mullen, Mullen Law Offices
David N.
Courtney Pastrnak, Smith Hemmesch Burke & Kaczynski
Jesse Ryder, City of Chicago
Claire Savaglio, Ryan Law, PLLC
Alan Skidelski, Skidelski & Associates
Steve
Brittany Theis, Robbins Schwartz

John Trowbridge
Bo Turek, Cook County Board of Review
Jennifer Vesely, Property Tax Appeal Board
Mark Volpe, Reilly & Dooley, LLC
Anonymous – 3

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. Chairman Freeman motioned to allow Mr. Steffen and Ms. Kinion to attend the meeting remotely. Ms. Buckley seconded the motion, and it carried 3-0.

2. Approval of Minutes from Previous Meeting

Mr. Bilotta made a motion to approve the Board Minutes of July 14, 2026, as presented. Ms. Buckley seconded the motion, and it carried 5-0.

3. Adoption or Amendments to the Agenda

Chairman Freeman adopted the agenda as presented.

4. Discussion of Motions

Item 4a
AT&T Services, Inc.: 24-51694.001 thru .003-C-2 (Cook) (Bloom)

The board recognized Kevin Burke and Matthew Coulter, representing the appellant, and Joe Goldshlack, representing the intervenors.

In summary, Mr. Coulter argued that the intervenors relied on dated, blanket resolutions, each more than a decade old, that broadly delegated authority to a law firm without specifying any particular property, tax year, triennial period, or docket number. He stated that PTAB Rule 1910.60(d)(2) uses the definite article *"the"* repeatedly ("the request to intervene," "the resolution," "the governing board"), which he interpreted as requiring a specific, singular resolution tied to the appeal at issue, not a perpetual authorization.
He emphasized that these old resolutions had never been revisited, recertified, or reconsidered publicly, depriving taxpayers of transparency and participation under the Open Meetings Act. He further stated that allowing blanket resolutions to stand "in perpetuity" would render the rule's requirement for a "properly adopted resolution" meaningless and contradict principles of statutory interpretation. Coulter argued the

districts improperly delegated discretionary authority and, therefore, their intervention was unauthorized and should be dismissed.

Mr. Goldshlack responded that the intervenors fully complied with the PTAB Rule, which, according to him, requires only that a properly adopted resolution be attached, without any mandate for specificity regarding property, timing, or tax years. He asserted that the appellant is attempting to impose requirements that do not appear in PTAB's rules.
He stated that although the resolutions were adopted many years ago, they remain valid unless repealed, and districts have always had the opportunity to modify or replace them.

Mr. Goldshlack described the process by which districts receive appeal notices, forward them to counsel, discuss which appeals warrant intervention, and then authorize intervention informally, consistent with the standing resolution.

He argued that requiring case-by-case resolutions would create significant administrative burdens, delay interventions, increase costs, and disrupt common statewide practice. Mr. Goldshlack asserted that the governing bodies, not the law firm, ultimately decide whether to intervene in each case and warned that adopting appellant's interpretation would affect many PTAB cases and create broad procedural problems.

Mr. Bilotta moved to go into executive session to discuss the motion at 10:36 a.m. Chairman Freeman seconded the motion, which carried 5-0.

5. Adjournment

a. Chairman Freeman moved to adjourn the meeting at 10:59 a.m. due to a severe weather alert issued by the Illinois State Police for occupants of 115 S. LaSalle, and to postpone the remaining items to the September 8, 2026, PTAB meeting. Mr. Steffen seconded the motion, carrying 5-0.

Respectfully Submitted,

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

MIO/pgm