



**State of Illinois**  
**PROPERTY TAX APPEAL BOARD**

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**Minutes of the**  
**Property Tax Appeal Board Meeting**  
**Held on March 9, 2010**  
**Springfield, Illinois**

- 1. ROLL CALL:** Donald Crist, Chairman; Michael Goral; Kevin Freeman; Walter Gorski; Mauro Glorioso
- STAFF:** Louis Apostol, JD, CAE, Executive Director;  
Steve Waggoner, JD, Chief Hearing Officer  
Pamela Monical

Chairman Crist convened the meeting at 10:10 a.m.

**2. Approval of the Board Minutes for the February 9, 2010 Meeting:**

Mr. Goral moved to accept the February minutes. Mr. Glorioso seconded the motion and it carried 4-0 with Mr. Gorski abstaining.

**3. Executive Director Report:**

Mr. Apostol updated the Board on the status of the FY2010 Budget. PTAB is currently in the Personal Property Tax Replacement Fund but OMB has recommended that PTAB be transferred to the General Revenue Fund for FY2011. Chairman Crist and Mr. Apostol are currently working with the Office of Management & Budget staff to review PTAB's appropriation requests for 2011.

PTAB's 75-day employees are processing files and writing decisions along with regular staff. Mr. Apostol stated that with current staff reductions, these employees are very helpful, but permanent employees are critical to PTAB's long term operational needs. He further stated with the increased volume of new appeals it is imperative that PTAB recruit full-time professional staff as soon as possible.

Mr. Apostol informed the Board of the impending retirement of Steve Rulison, Manager of the Information Technology Department and the importance of finding a suitable

**BOARD MEMBERS**

Michael J. (Mickey) Goral  
*Rockford*

Kevin L. Freeman  
*Chicago*

Walter R. Gorski  
*Edwardsville*

Mauro Glorioso  
*Westchester*

replacement for him. He is working with Steve to recruit a qualified replacement due to the critical importance of maintaining PTAB operational systems.

Mr. Apostol reported that both Chairman Crist and he were invited to the Chicago Bar Association's Real Estate Taxation Committee on March 4, 2010. Chairman Crist gave a superb presentation that was well received by over 70 prominent real estate tax attorneys. Mr. Apostol and Chairman Crist answered many questions regarding taxpayer issues and PTAB operations.

Mr. Apostol presented an update of the Des Plaines and Springfield Office space needs. Due to the voluminous files stacked in the hallways and related safety issues, SPO will receive additional space located next door in space currently occupied by the Human Rights Commission. Mr. Apostol added the HRC will be moving to another floor in April and anticipates the transition process and interruption of business services to be minimal.

Mr. Apostol attended the Calumet Transfer LLC v. PTAB/Board of Review oral arguments in the First District Appellate Court on March 4, 2010. He provided a website link to the actual hearing and invited the Board and staff to view the matter online.

Mr. Goral moved to accept the Executive Director's Report. Mr. Gorski seconded the motion and it carried 5-0.

#### **4. Discussion of Motions:**

- a.) William Mologousis: #08-20343-I-1 (Cook – Cicero)  
Krisco Sherree: #08-20345-C-1 (Cook – Berwyn)  
Michael Losacco: #08-20351-I-1 (Cook – Elk Grove)  
Sheldon Stern: #08-20352-C-3 (Cook – Lake View)  
Dorota Tathowski: #08-20650-I-2 (Cook – Elk Grove)  
John Leyden: #08-20660-C-1 (Cook – Rogers Park)

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

- b.) Alfred M. Klairmont: #08-03129-R-1 (Lake)  
Lawrence Klairmont: #08-03146-R-1 (Lake)

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

- c.) Ted Silverstein: #08-20673-R-1 (Cook – Evanston)

Mr. Freeman moved to grant the appellant a final 60 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- d.) William Gorski: #08-01452-I-2 (Kankakee)  
Nick Sarillo: #08-03145-C-2 (Kane)

Mr. Gorski moved to grant the above appellants a final 60 day extension. Mr. Goral seconded the motion and it carried 5-0.

- e.) Keyth Technologies: #08-01295-C-1 (Lake)

Mr. Freeman moved to grant the appellant a final 45 day extension. Mr. Glorioso seconded the motion and it carried 5-0.

- f.) Michael Carothers: #05-28109-R-1 (Cook – New Trier)  
Martin Schlatter: #05-28121-R-1 (Cook – New Trier)

Mr. Freeman moved to grant the above appellants a final 60 day extension. Mr. Goral seconded the motion and it carried 5-0.

- g.) Arthur Holden: #08-22318-R-2 (Cook – New Trier)

Mr. Glorioso moved to grant the appellant a final 60 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- h.) MDM Central, LLC: #08-20236-C-2 (Cook – Evanston)  
CRP Holdings: #08-20255-I-2 (Cook – Elk Grove)  
CRP Holdings: #08-20257-I-2 (Cook – Elk Grove)  
CRP Holdings: #08-20259-I-3 (Cook – Elk Grove)  
Mariola Makos: #08-22328-C-3 (Cook – Palatine)

Mr. Gorski moved to grant the above appellants a final 60 day extension. Chairman Crist seconded the motion and it carried 5-0.

- i.) LaSalle Bank NA UTA 117021-07: #08-01337-C-3 (Kane)

Mr. Gorski moved to grant the appellant a final 60 day extension. Chairman Crist seconded the motion and it carried 5-0.

- j.) George Swartz: #08-21915-C-1 (Cook – Bremen)

Mr. Freeman moved to grant the appellant a final 30 day extension. Mr. Goral seconded the motion and it carried 5-0.

- k.) Briarwood Investments, LLC: #08-02275-C-3 (Lake)  
Heritage Green Apartments, LLC: #08-02276-C-3 (Lake)

Mr. Freeman moved to grant the above appellants a final 90 day extension. Mr. Glorioso seconded the motion and it carried 5-0.

- l.) Michael Shields: #08-01456-R-2 (Lake)

Mr. Freeman moved to grant the appellant a final 30 day extension. Mr. Goral seconded the motion and it carried 5-0.

- m.) John Ferenc: #07-06548-R-1 (Putnam)  
Robert Smith: #07-06549-R-1 (Putnam)

Mr. Freeman moved to grant the Putnam County Board of Review a final 30 day extension for each appeal. Mr. Goral seconded the motion and it carried 5-0.

- n.) The Atkins Group: #08-01227-C-3 (Champaign)  
The Atkins Group: #08-01228-C-3 (Champaign)

Mr. Freeman moved to grant the Champaign County Board of Review a final 30 day extension for each appeal. Mr. Goral seconded the motion and it carried 5-0.

- o.) Niemann Foods Inc: #08-01360-C-3 (Macon)

Mr. Goral moved to grant the Macon County Board of Review a 30 day extension. Mr. Freeman seconded the motion and it carried 4-1.

- p.) Riggsby Construction, Inc.: #07-04315-I-1 (McHenry)

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

- q.) Dennis Wendell: #08-01248-R-1 (Vermilion)  
Ronald & Dolores Roberts: #07-02111-R-1 (Vermilion)

Mr. Freeman moved to grant the Vermilion County Board of Review a final 60 day extension for each appeal. Mr. Goral seconded the motion and it carried 4-0 with Chairman Crist recusing.

- r.) Patrick Goymerac: #08-01518-R-1 (Boone)  
Brad Sassaman: #08-02302-R-1 (Boone)

Mr. Freeman moved to grant the Boone County Board of Review a final 60 day extension for each appeal. Mr. Gorski seconded the motion and it carried 5-0

- s.) Joel & Margherita Glickman: #07-01603-R-3 (Lake)

Mr. Freeman moved to grant the Lake County Board of Review a final 60 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- t.) Pieter & Stephanie Kruger: #08-00051-R-1 (Douglas)

Mr. Gorski moved to grant the Douglas County Board of Review a final 30 day extension. Mr. Goral seconded the motion and it carried 5-0.

- u.) Lucy Sevcik: #08-00920-R-1 (Kane)  
Larry & Cynthia Ganz: #08-01119-R-1 (Kane)  
Patrick Canning: #08-01823-R-1 (Kane)  
Divakaran Anbudaiyan: #08-2289-R-1 (Kane)  
Roger Wandrey: #08-02297-R-1 (Kane)  
John Cooper: #08-02300-R-1 (Kane)  
David Hofmann: #08-02304-R-1 (Kane)  
Edward Solger: #08-02306-R-1 (Kane)  
Dean Dimitri: #08-02307-R-1 (Kane)  
David Schvetz: #08-02398-R-1 (Kane)  
Raymond Precin: #08-02406-R-1 (Kane)  
Patricia Laurent: #08-02428-R-1 (Kane)  
King Ng: #08-02432-R-1 (Kane)  
Realty Associates Fund VIII, L.P.: #08-01824-I-3 (Kane)  
Chicago Hardware & Fixture Company: #08-01825-I-2 (Kane)

Mr. Freeman moved to grant the Kane County Board of Review a final 60 day extension on the above Residential Appeals and a final 90 day extension on the above Industrial Appeals. Mr. Gorski seconded the motion and it carried 5-0.

- v.) Dale Lamberecht: #07-24399-C-3 (Cook – Norwood Park)

Mr. Goral moved to grant the intervenors, Ridgewood H.S.D. 234, Norridge S.D. 80, Norwood Park Fire Department, Eisenhower Library District, and Norridge Park District, a final 90 day extension. Mr. Freeman seconded the motion and it carried 5-0.

- w.) Abt Electronics: #07-29419-C-3 (Cook – Niles)

Mr. Goral moved to grant the intervenor, School District 225, a final 90 day extension. Mr. Freeman seconded the motion and it carried 5-0.

- x.) Sherwin Williams Company: #07-29655-I-3 (Cook – Thornton)

Mr. Goral moved to grant the intervenor, South Holland S.D 151, a final 90 day extension. Mr. Freeman seconded the motion and it carried 5-0.

- y.) Marathon Petroleum, LLC: #07-26385-I-3 (Cook – Elk Grove)

Mr. Goral moved to grant the intervenors, Township H.S.D. 214 and Elk Grove CCSD 59, a final 30 day extension. Chairman Crist seconded the motion and it carried 5-0.

- z.) Arthur Holden: #07-30604-R-2 (Cook – New Trier)

Mr. Gorski moved to grant the intervenors, New Trier Township H.S.D. 203 and Avoca S.D. 37, a final 90 day extension. Mr. Glorioso seconded the motion and it carried 5-0.

- aa.) GER Wilmette, LLC: #07-20696-C-3 (Cook – New Trier)

Mr. Gorski moved to grant the intervenors, New Trier H.S.D. 203, Village of Wilmette, Wilmette Park District, and Wilmette Public S.D. 39, a final 90 day extension. Mr. Glorioso seconded the motion and it carried 5-0.

- bb.) Marshall Hirschman: #07-03495-R-1 (Lake)

Mr. Glorioso moved to reinstate the appeal and notify the Board of Review. Mr. Gorski seconded the motion and it carried 5-0.

- cc.) Philip & Caroline Ferentchak: #08-00138-R-1 (Will)

Chairman Crist moved to reinstate the appeal and notify the Board of Review. Mr. Glorioso seconded the motion and it carried 4-1.

- dd.) Edith Byers: #07-23503-C-1 (Cook – Elk Grove)

Chairman Crist moved to reinstate the appeal and notify the Board of Review. Mr. Freeman seconded the motion and it carried 5-0.

- ee.) Renal Investment Properties LLC: #07-24129-I-3 (Cook – Lake View)

Mr. Gorski moved to reinstate appeal and notify Board of Review. Chairman Crist seconded the motion and motion to approve failed 2-3. Motion to reinstate appeal denied.

ff.) Svetlana Kljajic: #07-23099-C-2 (Cook – Lake View)

Mr. Freeman moved to deny reinstatement request. Chairman Crist seconded the motion and it carried 5-0.

gg.) John Garabedian: #07-23328-R-2 (Cook – New Trier)

Mr. Glorioso moved to reinstate each intervenor and grant a final 30 day extension. Mr. Freeman seconded the motion and it carried 5-0

## **5. Attachments:**

See attachments for listing of additional decisions to be reviewed, discussed and/or decided by the Board.

As to Attachment A, Mr. Glorioso moved to accept the attachment and Mr. Gorski seconded the motion. The motion carried 5-0.

As to Attachment B, Mr. Goral moved to accept the attachment and Mr. Glorioso seconded the motion. The motion carried 5-0 on all except Item 100 with Mr. Freeman recusing.

As to Attachment C, Mr. Freeman moved to accept the attachment and Mr. Goral seconded the motion. The motion carried 4-0 with Mr. Gorski recusing.

As to Attachment D, Mr. Gorski moved to accept the attachment and Mr. Freeman seconded the motion. The motion carried 4-0 with Mr. Goral recusing.

As to Attachment E, Mr. Glorioso moved to accept the attachment and Mr. Gorski seconded the motion. The motion carried 4-0 with Mr. Freeman recusing.

As to Attachment F, Mr. Gorski moved to accept the attachment and Mr. Freeman seconded the motion. The motion carried 4-0 with Mr. Glorioso recusing.

Mr. Freeman moved to accept the Workload Report. Mr. Goral seconded the motion and it carried 5-0.

**6. Other Business:**

Mr. Apostol informed the Board the attorney for Dynegy Kendall Energy LLC requested that oral arguments be heard by the PTAB on his Motion for Summary Judgment in an effort to consolidate docket numbers:

02-01835.001-I-3  
03-02066.001-I-3  
04-02143.001-I-3  
05-01922.001-I-3  
06-02034.001-I-3  
07-02783.001-I-3

Minooka Community High School District, filed an appeal in the Appellate Court of Illinois, Second District, contesting PTAB's decision in case number 01-00965.001-I-3. The Appellate Court issued a Rule 23 Order affirming PTAB's decision to grant an assessment reduction. The issues and facts in the PTAB cases cited above are almost similar to the 2001 appeal. Consolidation of these cases would avoid the necessity of individual hearings.

Chairman Crist moved to grant Dynegy's Petition to hear oral arguments on its Motion for Summary Judgment. Staff recommended that oral arguments could be set for a June 2010 date with notice to all interested parties. Chairman Crist made a motion to hear oral arguments on Dynegy's Motion for Summary Judgment. Mr. Freeman seconded the motion. The motion carried 5-0. Mr. Freeman moved to direct staff to distribute information regarding Motion for the Summary Judgment in advance of the next Board Meeting. Mr. Gorski seconded this motion and it carried 5-0.

**7. Adjournment:**

Mr. Gorski moved to adjourn the meeting at 12:10 p.m. and Chairman Crist seconded the motion. This motion carried unanimously.

Respectfully yours,

Louis G. Apostol  
Executive Director

LGA: