



State of Illinois  
**PROPERTY TAX APPEAL BOARD**

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**Minutes of the  
Property Tax Appeal Board Meeting  
Held on July 13, 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  
Pam Monical  
Dianne Lerman

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

2. **Approval of the Board Minutes for the June 8, 2010 Meeting:**

Chairman Crist moved to accept the June minutes with the correction of item "r" (Terry Hanson) and Wally Gorski's recusal. Mr. Goral seconded the motion and it carried 5-0.

3. **Executive Director's Report:**

Mr. Apostol submitted an update on the status of the FY 2011 PTAB budget and his meeting on 6/23/2010 with the GOMB Representatives in Springfield. PTAB will remain in the Personal Property Tax Replacement Fund for FY2011. A list of long standing open positions was submitted to GOMB for review and consideration. Two (2) Appraisal Specialist III positions (Hearing Officers) were approved for posting. The four (4) other open positions are currently under review and consideration at this time. Due to significant staff and budget reductions following SB 620 and the increased workflow, these positions are vital in an effort to best serve the public.

Mr. Apostol apprised the Board on PTAB's utilization of 75 day employees who are filling long standing open positions. These retired State of Illinois workers have played a major role in assisting management with workflow and processing issues. He noted these employees are only temporary and full-time staff would be the optimal solution to a significant increase in appeals from tax year 2009.

**BOARD MEMBERS**

Michael J. (Mickey) Goral  
*Rockford*

Kevin L. Freeman  
*Chicago*

Walter R. Gorski  
*Edwardsville*

Mauro Glorioso  
*Westchester*

Mr. Apostol apprised the Board of the transfer of furniture and equipment from the Des Plaines to the Springfield office. This move will add and replace furniture and equipment in Springfield in an effort to save money and reduce expenses. He added, the Department of Corrections submitted a bid to build a podium for the courtroom and repair damaged furniture. The bid is currently being evaluated by staff and other alternatives are being considered in an effort to avoid this expense. The addition of the courtroom will allow more hearings to take place in Springfield, thus avoiding unnecessary travel expense by PTAB Hearing Officers.

Mr. Apostol apprised the Board of the 1<sup>st</sup> District Appellate Court ruling to uphold PTAB's decision in the Cook County Board of Review v. PTAB/Crestwood Condominium Association matter. He acknowledged the work of Laurie Breen See, PTAB Hearing Officer who wrote the decision. Laurie recently passed away this year. He also acknowledged the fine work of Steve Waggoner, Chief Hearing Officer and all the professional Hearing Officers, who continue to do excellent work for PTAB each day.

Mr. Apostol reminded the Board that transcripts for the Dynegy Kendall Energy, LLC/Kendall County Board of Review and Minooka Community High School District No. 111 Oral Argument Hearing were submitted for review and further discussion. The Board requested that this item be moved to "Other Business" on the agenda.

Mr. Apostol submitted several options for amending the PTAB Filing Form and provided examples for review. The Board reviewed the options and offered several amendments to the language to provide clarity and ensure the form is more user friendly. Mr. Glorioso moved to accept the changes and Mr. Freeman seconded the Motion. The Motion carried unanimously.

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

a.) Jan & Judy Siegel: #08-06542-R-1 (St. Clair)

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

b.) Crystal Inc.: #08-06547-C-1 (St. Clair)

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

c.) Joseph & Marsha Morgan: #08-02348-R-1 (Lake)

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

- d.) Grant Thornton, LLP/Liquid Container: 08-03332-I-2 (DuPage)

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

- e.) Momence C.U.S.D.: #08-05004-R-3 (Kankakee)

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

- f.) Minooka C.H.S.D. #111 & 201: #08-00841-I-3 (Grundy)

Mr. Freeman moved to grant appellant a 90 day extension after 2003 PTAB decision has been issued. Mr. Goral seconded the motion and it carried 5-0.

- g.) Foresite Realty Partners, L.L.C.: #08-02341-C-3 (Kane)

Mr. Freeman moved to deny appellant's extension request. Mr. Goral seconded the motion and it carried 5-0.

- h.) Barry Booth: #08-26853-R-1 (Cook – Lyons)

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

- i.) Rudy Medina: #08-24053-R-1 (Cook – Jefferson)  
Archer Bank: #08-24073-C-2 (Cook – Stickney)  
Ramon Ramos: #08-24152-C-1 (Cook – Jefferson)

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

- j.) Anca Alexandru: #08-30073-R-1 (Cook – Proviso)  
John Pembroke: #08-30075-R-1 (Cook – Worth)

Mr. Freeman moved to grant appellants a final 30 day extension. Mr. Gorski seconded the motion and it carried 4-0 with Mr. Glorioso recusing on 08-30073-R-1.

- k.) Crossroads of Riverside, LLC: #08-26959-C-1 (Cook – Proviso)  
Palos Plaza: #08-26961-C-1 (Cook – Worth)

Maria Gerald: #08-30066-R-1 (Cook – Wheeling)

Mr. Freeman moved to grant appellants a final 30 day extension. Mr. Gorski seconded the motion and it carried 4-0 with Mr. Glorioso recusing on 08-26959-C-1.

- l.) Ann Rainey: #08-21108-R-1 (Cook – Evanston)  
John Lally: #08-21116-R-1 (Cook – Lake View)  
Colleen Dunigan: #08-21118-R-1 (Cook – River Forest)  
3020 Lake Shore Drive Holdings, LLC: #08-21122-C-1 (Cook – Lake View)  
Brian Marron: #08-21143-R-1 (Cook – Lake)  
Tracey Tackbary: #08-21148-R-1 (Cook – Lake View)  
Susan Brandstetter: #08-21235-R-1 (Cook – Lake View)  
Daniel Bondi: #08-21236-R-1 (Cook – Lake View)  
Paul Pezalla: #08-21243-R-1 (Cook – Oak Park)  
Siobhan Lally: #08-21245-C-1 (Cook – Lake View)  
Carrie Patino: #08-21254-R-1 (Cook – Lake View)  
Carrie Patino: #08-21257-R-1 (Cook – Lake View)  
Carrie Patino: #08-21259-R-1 (Cook – Lake View)  
2726 Ashland LLC/1130 Diversey LLC: #08-21261-C-1 (Cook – Lake View)  
Alfred Klairmont: #08-30081-C-1 (Cook – Evanston)

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

- m.) Owen L. Doss: #08-23801-C-1 (Cook – Palatine)  
Cameron Avery: #08-23834-R-1 (Cook – New Trier)

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

- n.) Iso Perazic: #08-26103-R-1 (Cook – Jefferson)  
Central Avenue Corp.: #08-26107-I-3 (Cook – Stickney)

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

- o.) Dolan Associates: #07-02625-C-3 (Lake)  
Manor Care of Highland Park: #06-00829-C-3 (Lake)

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

- p.) Robert Thom: #08-03208-R-1 (DuPage)  
Bruce McLaren: #08-04481-R-2 (DuPage)  
Carol & Al Malley: #08-04497-R-1 (DuPage)

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

- q.) Merisant Company: #08-02780-I-3 (Kankakee)

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

- r.) Colonial Hall Rehabilitation: #08-02274-C-3 (Bureau)

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

- s.) Heritage Enterprises: #07-04041-C-1 (Bureau)

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

- t.) Walden Oaks Apts.: #07-06627-C-3 (McHenry)

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

- u.) Exxon Mobil Corporation: #08-00417-C-3 (Will)

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

- v.) Mark Lurvey: #07-26524-C-3 (Cook – Maine)

Mr. Freeman moved to grant Intervenors, Des Plaines S.D. #62 and Maine Twp. HSD #207, a final 30 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- w.) William Napleton: #08-22372-C-2 (Cook – Maine)

Mr. Freeman moved to grant Intervenors, Park Ridge CCSD #64 and Maine Twp. HSD #207, a final 30 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- x.) Harrison Street Homeowners Assoc.: #08-20815-R-2 (Cook – Evanston)

Mr. Freeman moved to grant Intervenor, Evanston-Skokie CCSD #65, a final 30 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- y.) Chemical & Environmental Services, Inc.: #08-28850-I-2 (Cook – Worth)

Mr. Freeman moved to grant Intervenor, Cook County S.D. #30, a final 30 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- z.) Michael Tarandy: #07-25196-C-1 (Cook – Lyons)

Mr. Freeman moved to grant Intervenors, Lyons Twp. #204 and LaGrange SD #105, a final 30 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- aa.) Sherwin Williams Company: #08-26682-I-2 (Cook – Thornton)

Mr. Freeman moved to grant Intervenor, Thornton Twp. H.S.D. #205, a final 30 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- bb.) The Laramar Group: #08-22084-C-2 (Cook – Palatine)

Mr. Freeman moved to grant Intervenors, Palatine Twp. HSD #211 and Palatine CCSD #15, a final 30 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- cc.) Marathon Petroleum, LLC: #08-20434-I-3 (Cook – Elk Grove)  
BP America, Inc.: #08-20453-I-3 (Cook – Elk Grove)

Mr. Freeman moved to grant Intervenors, Township H.S.D. #214 and Elk Grove C.C.S.D. #59, a final 30 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- dd.) Bloomingdales: #08-26674-C-3 (Cook – Niles)  
CVS Realty Company: #08-27867-C-3 (Cook – Niles)  
Tibor Furs Store: #08-28278-C-2 (Cook – Niles)  
Jacks Store: #08-28799-C-2 (Cook – Niles)  
Henry J. Meinke: #08-28296-C-2 (Cook – Niles)  
Grossprops Realty & Investment Assoc.: #08-29819-C-3 (Cook – Niles)

Mr. Freeman moved to grant Intervenor, Niles Twp. S.D. #219, a final 30 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- ee.) Eva Jakubowski: #07-30449-C-3 (Cook – Elk Grove)

Mr. Freeman moved to grant Intervenor, Palatine Twp. H.S.D. #211 and Schaumburg C.C.S.D. #54, a final 30 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- ff.) HSBC Finance Corporation: #08-24078-I-3 (Cook – Schaumburg)  
Remington Plaza: #08-24945-I-3 (Cook – Schaumburg)  
Sears #1570-Woodfield: #08-26693-C-3 (Cook – Schaumburg)

Mr. Freeman moved to grant Intervenor, Palatine Twp. H.S.D. #211 and Schaumburg C.C.S.D. #54, a final 30 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- gg.) Evergreen Plaza Associates: #08-28851-C-3 (Cook – Worth)  
Evergreen Plaza Associates: #08-28852-C-3 (Cook – Wheeling)

Mr. Glorioso moved to grant intervenor, Evergreen Park Elem. S.D. #124, a 30 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- hh.) Cabela's: #08-23398-C-3 (Cook – Barrington)

Mr. Goral moved to grant intervenor, C.U.S.D. #300, a 30 day extension. Mr. Glorioso seconded the motion and it carried 5-0.

- ii.) Mike Slinkman SKS Properties: #08-21743-C-2 (Cook – Berwyn)

Mr. Freeman moved to grant intervenor, City of Berwyn, a final 30 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- jj.) Michael Fumo: #07-30057-C-3 (Cook – S. Chicago)

Mr. Freeman moved to grant intervenor, Chicago Board of Education, a final 30 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- kk.) Prologis Park Chicago LLP: #07-30417-I-3 (Cook – W. Chicago)

Mr. Freeman moved to grant intervenor, City of Berwyn, a final 30 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- ll.) Alkco Lighting: #07-28083-I-3 (Cook – Leyden)

Mr. Gorski moved to grant intervenor, Village of Franklin Park, a final 45 day extension. Mr. Glorioso seconded the motion and it carried 5-0.

mm.) HSBC Card Services Inc.: #07-29656-I-3 (Cook – Schaumburg)

Mr. Freeman moved to deny intervenors, Palatine Twp. H.S.D. #211 and Schaumburg C.C.S.D. #54, extension request. Mr. Glorioso seconded the motion and it carried 5-0.

nn.) Richard Edler: #07-24467-C-3 (Cook – Niles)

Mr. Freeman moved to deny intervenor, Niles Twp. H.S.D. 219, extension request. Mr. Glorioso seconded the motion and it carried 5-0.

oo.) Joseph Koenig: #07-27673-I-3 (Cook – Niles)

Mr. Goral moved to grant intervenor, Village of Lincolnwood, a final 60 day extension. Mr. Freeman seconded the motion and it carried 5-0.

pp.) David & Jeri Hoffmann: #08-22238-R-2 (Cook – N. Trier)

Mr. Goral moved to grant intervenors, Avoca S.D. #37 and N. Trier Twp. H.S.D. #203, a final 60 day extension. Mr. Freeman seconded the motion and it carried 5-0.

qq.) Robert L. Hulseman: #08-22469-R-2 (Cook – N. Trier)

Mr. Goral moved to grant intervenors, Avoca S.D. #37 and N. Trier Twp. H.S.D. #203, a final 60 day extension. Mr. Freeman seconded the motion and it carried 5-0

rr.) Century Steel: #08-26688-I-3 (Cook – Bloom)  
Prem Mulkamoor: #08-28148-C-2 (Cook – Bloom)

Mr. Gorski moved to grant intervenors, S.D. #206 and S.D. #170, a final 90 day extension. Mr. Freeman seconded the motion and it carried 5-0.

ss.) City of Chicago: #07-26401-C-3 (Cook – S. Chicago)

Mr. Gorski moved to grant intervenor, JP Morgan Chase & Co., a 90 day extension. Mr. Freeman seconded the motion and it carried 5-0.

- tt.) Andrew Berlin: #08-21931-R-2 (Cook – N. Trier)  
AM Realty: #08-22246-R-2 (Cook – N. Trier)  
William Grant: #08-22249-R-2 (Cook 0 N. Trier)  
Todd Silverman: #08-22255-R-2 (Cook – N. Trier)  
Scott Turow: #08-22258-R-2 (Cook – N. Trier)

Mr. Glorioso moved to grant intervenors, Glencoe S.D. #35 and New Trier Twp. H.S.D. #203, a final 60 day extension. Mr. Goral seconded the motion and it carried 5-0.

- uu.) Barna, Inc.: #07-28076-I-2 (Cook – Thornton)

Mr. Gorski moved to grant intervenor, South Holland S.D. #151, a final 30 day extension. Mr. Freeman seconded the motion and it carried 5-0.

- vv.) CRP-IILP ACORN LLC: #08-02246-I-3 (DuPage)  
Marathon Petroleum Company LLC: #08-02426-C-2 (DuPage)  
AutoZone, Inc.: #08-03331-C-2 (DuPa

Mr. Gorski moved to grant intervenor, Glenbard Twp. H.S.D. #87, a final 30 day extension. Mr. Freeman seconded the motion and it carried 5-0.

- ww.) Marvin Robinson: #08-02430-I-2 (DuPage)  
Waheed Saeed: #08-04466-C-2 (DuPage)

Mr. Gorski moved to grant intervenor, DuPage H.S.D. #88, a final 30 day extension. Mr. Freeman seconded the motion and it carried 5-0

- xx.) Gloria Siolidis: #08-04465-C-2 (DuPage)

Mr. Gorski moved to grant intervenor, Wheaton C.U.S.D. #200, a final 30 day extension. Mr. Freeman seconded the motion and it carried 5-0

- yy.) Harris N.A.: #08-00263-C-2 (Will)

Mr. Gorski moved to grant intervenor, Frankfort C.C.S.D. #157-C, a final 30 day extension. Mr. Freeman seconded the motion and it carried 5-0

- zz.) Developers Diversified F Corp.: #07-05439-C-3 (Jefferson)

Mr. Goral moved to grant intervenors, Mt. Vernon H.S.D. #201 and Mt. Vernon City S.D. #80, a final 90 day extension. Mr. Glorioso seconded the motion and it carried 5-0

- aaa.) MJM Limited Partnership: #07-00399-C-2 (Peoria)  
Prairie Property Group: #07-00480-C-2 (Peoria)

Mr. Glorioso moved to grant intervenor, City of Peoria S.D. #150, a final 60 day extension. Chairman Crist seconded the motion and it carried 5-0

- bbb.) Andrew Meshenberg: #04-20004-R-1 (Cook – Oak Park)

Mr. Freeman moved to deny appellant's reinstatement request. Mr. Goral seconded the motion and it carried 5-0

- ccc.) Howard Levin: #08-20963-R-1 (Cook – Oak Park)

Mr. Glorioso moved to grant appellant's reinstatement request and notify the Board of Review. Mr. Gorski seconded the motion and it carried 5-0

- ddd.) Katherine I. Weaver: #08-02844-R-1 (DeKalb)

Chairman Crist moved to deny appellant's reinstatement request. Mr. Gorski seconded the motion and it carried 5-0

- eee.) Jon Anderson: #08-02683-R-1 (Kane)

Mr. Goral moved to deny appellant's request to reinstate. Mr. Glorioso seconded the motion and it carried 5-0

- fff.) Beth & Jeff Junker: #08-06459-R-1 (St. Clair)

Mr. Freeman moved to reinstate appellant's appeal and notify BOR. Mr. Gorski seconded the motion and it carried 5-0

- ggg.) Country Club Hills Assoc., LP: #07-20841-C-2 (Cook – Bremen)

Mr. Freeman moved to deny intervenors, Prairie Hills SD #144 and S.D. #228, request to vacate default. Mr. Glorioso seconded the motion and it carried 5-0

- hhh.) Edens Center Associates: #07-21304-C-3 (Cook – N. Trier)

Mr. Freeman moved to grant intervenors, Avoca S.D. #37, N. Trier Twp. H.S.D. #203, Village of Wilmette, and Wilmette Park District, request to vacate default. Mr. Glorioso 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. Freeman moved to accept the attachment and Mr. Gorski seconded the motion. The motion carried 5-0.

As to Attachment B, Mr. Freeman moved to accept the attachment and Mr. Goral seconded the motion. The motion carried 5-0.

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

As to Attachment Z, Mr. Freeman moved to accept the attachment and Mr. Goral seconded the motion. The motion carried 5-0 with Mr. Gorski recusing on items 2 and 3.

**6. Other Business:**

Chairman Crist led the discussion regarding the Dynege Kendall Energy LLC Oral Argument Hearing held on 6/8/10 in Chicago. The Board reviewed the transcript from the hearing and after further discussion decided to entertain a Motion for Summary Judgment. Mr. Glorioso moved to direct staff to prepare an order granting the appellant's Motion for Partial Summary Judgment with the Chairman signing on behalf of the Board. Mr. Freeman seconded the Motion and it carried unanimously.

Chairman Crist noted the progress made by PTAB on many special projects. He noted the excellent progress of the new "Decision Data Import" program recently implemented by staff. Mr. Freeman requested an update regarding the automated (electronic) filing system. Due to other IT projects, with staff and resource shortages, this system is in the preliminary development phase at this time. Chairman Crist suggested this is a major new project and asked the Board for a Motion. Mr. Freeman moved to revisit the issue of electronic filing. Mr. Glorioso seconded the Motion and it carried unanimously.

Mr. Apostol said he would work with IT staff, Steve Rulison and Mary Lynn Harvey, and will prepare a preliminary report on the status of all IT projects for the August Board Meeting. This report will include short and long range goals and objectives, timing and cost issues. Steve Rulison will give a presentation at the September PTAB meeting in Springfield.

**7. Adjournment:**

Mr. Freeman moved to adjourn the meeting at 11:30 a.m. and Mr. Gorski seconded the motion. This motion carried unanimously.

Respectfully yours,

Louis G. Apostol  
Executive Director

LGA: