



State of Illinois
PROPERTY TAX APPEAL BOARD

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**Minutes of the
Property Tax Appeal Board Meeting
Held on
August 10, 2010
Des Plaines, 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
Dianne Lerman

Chairman Crist convened the meeting at 9:30 a.m.

- 2. Approval of the Board Minutes for the July 13, 2010 Meeting:**

Mr. Freeman moved to accept the July 13, 2010 Minutes as prepared. Mr. Goral seconded and it carried 5-0.

- 3. Executive Director Report:**

Mr. Apostol presented an update on the status of the FY 2011 Budget. He reported that PTAB is under budget at this time. He further stated that all exempt staff will be required to take 24 Mandatory Furlough Days by June 30, 2011 to help reduce budget expense. AFSCME bargaining unit employees do not have to participate in the Mandatory Furlough Program.

Mr. Apostol reported that two (2) Appraisal Specialist III (hearing officer) positions for the Des Plaines office have been posted by CMS. Prospective candidates have until August 22nd to submit applications to CMS. He further stated that he is working with CMS and OMB to fill two (2) Office Associate and (1) one Appraisal Specialist II positions for the Springfield Office and one (1) Technical Advisor II for the Des Plaines office. He indicated these positions are essential to process the large volume of appeals that come to PTAB daily. In the interim period PTAB is utilizing the services of eight (8) 75-day contract employees to best serve the public.

BOARD MEMBERS

Michael J. (Mickey) Goral
Rockford

Kevin L. Freeman
Chicago

Walter R. Gorski
Edwardsville

Mauro Glorioso
Westchester

Mr. Apostol reported that all surplus furniture and equipment has been received and distributed in the Springfield office. Some of this furniture and equipment has been placed in the courtroom for future hearings in Springfield. Other furniture and equipment has replaced worn and damaged items.

Mr. Apostol updated the Board on the progress of several PTAB cases currently in the U.S. District Court, Illinois Appellate Court and Supreme Court. He also stated the Order from Oral Arguments in the Dynegy Kendall Energy, LLC/Kendall County Board of Review/Minooka Community High School District 111 matter, was distributed to all parties on July 21st.

Mr. Apostol distributed the final draft of amendments to the PTAB Filing Form. He stated these amendments should help clarify several options for taxpayers when filing with PTAB.

4. Discussion of Motions:

- a.) Edward Slack: #08-26259-C-1 (Cook – Lyons)
Lynne Uhrik: #08-26260-C-1 (Cook – Jefferson)

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

- b.) Several Taxing Bodies: #08-29965-C-3 (Cook – Norwood Park)

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

- c.) American Natl Bk Tr 78-7007: #08-03320-C-3 (Boone)

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

- d.) Richard Nelson: #08-22649-R-1 (New Trier)
Richard Mandell: #08-22657-R-2 (Cook – New Trier)
Mark Dawley: #08-22660-R-2 (Cook – New Trier)
Michael Staab: #08-22667-R-2 (Cook – New Trier)
Jean Golden: #08-22686-R-2 (Cook – New Trier)
Theodore Pecora: #08-22694-R-2 (Cook – New Trier)
David Weinstein: #08-22714-R-2 (Cook – New Trier)
Patricia Federico: #08-22724-R-1 (Cook – New Trier)

Timothy Kane: #08-22890-R-2 (Cook – New Trier)

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

e.) A. Ligas: #08-22458-R-1 (Cook – Bremen)

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

f.) Chuck McFarland: #08-25212-R-1 (Cook – Lyons)
The Estate of Theodore Prociuk: #08-25223-I-3 (Cook – Leyden)
The Estate of Theodore Prociuk: #08-25228-I-3 (Cook – Leyden)
The Estate of Theodore Prociuk: #08-25231-I-3 (Cook – Leyden)
1928 West Division, LLC: #08-28797-R-1 (Cook – West Chicago)
Scott Green: #08-28798-R-1 (Cook – West Chicago)
Thomas McNichols: #08-28805-R-2 (Cook – Niles)
Michael Anthony: #08-28807-R-2 (Cook – Niles)
Antonio Santoyo: #08-28808-R-1 (Cook – Proviso)
Scott McCallum: #08-28812-R-1 (Cook – Northfield)
Patrick Goss: #08-28821-R-1 (Cook – Niles)

Mr. Freeman moved to grant each of the appellants a final 60 day extension. Mr. Gorski seconded the motion and it carried 5-0 with Mr. Glorioso recusing on 08-28808-R-1.

g.) Juan Vargas: #08-21390-C-1 (Cook – Cicero)
Brightly Galvanizing Co.: #08-21392-I-1 (Cook – Cicero)

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

h.) Roger Leiner: #08-21376-R-1 (Cook – River Forest)
David Manno: #08-21378-R-1 (Cook – River Forest)
Jane Meinhold: #08-21382-R-1 (Cook – River Forest)
Dianella Menezes: #08-21384-R-1 (Cook – River Forest)
Alejandra Campos-Momney: #08-21401-R-1 (Cook – River Forest)
Jacek Lazarczyk: #08-21418-R-1 (Cook – Oak Park)
Daniel Malagoli: #08-21434-R-1 (Cook – Oak Park)
Susan Nowicki: #08-21437-R-1 (Cook – Oak Park)
Barbara Lueder-Manetti: #08-22395-R-1 (Cook – River Forest)
Bettina Killion: #08-22397-R-1 (Cook – River Forest)
Donald Koch: #08-22400-R-1 (Cook – River Forest)
Thomas Irvin: #08-22407-R-1 (Cook – River Forest)

Robert Forestal: #08-22420-R-1 (Cook – Oak Park)
Peter Birmingham: #08-22432-R-1 (Cook – River Forest)
Mark Proskey: #08-21439-R-1 (Cook – Oak Park)
Gary Wood: #08-21443-R-1 (Cook – Oak Park)
Mark Zaander: #08-21450-R-1 (Cook – Oak Park)

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

- i.) Lennar Urban: #08-21350-R-2 (Cook – Elk Grove)

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

- j.) Otto Engineering Inc: #08-04418-R-1 (Kane)
Otto Engineering Inc: #08-04421-R-1 (Kane)
Otto Engineering Inc: #08-04424-R-1 (Kane)
Otto Engineering Inc: #08-04429-R-1 (Kane)
Otto Engineering Inc: #08-04436-R-1 (Kane)
Otto Engineering Inc: #08-04446-R-1 (Kane)
Otto Engineering Inc: #08-04452-R-1 (Kane)
Otto Engineering Inc: #08-04453-R-1 (Kane)
Otto Engineering Inc: #08-04454-R-1 (Kane)
Otto Engineering Inc: #08-04457-R-1 (Kane)
Otto Engineering Inc: #08-04458-R-1 (Kane)
Otto Engineering Inc: #08-04459-R-1 (Kane)
Otto Engineering Inc: #08-04460-R-1 (Kane)
Otto Engineering Inc: #08-04463-R-1 (Kane)

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

- k.) Cathy Quesnell: #08-03381-R-2 (Lake)

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

- l.) Lisa Griffin: #08-29009-R-1 (Cook – Worth)
Ron Matthews: #08-29231-I-1 (Cook – Thornton)

Mr. Goral moved to grant appellants a 30 day extension. Mr. Glorioso seconded the motion and it carried 5-0.

- m.) David Ginople: #08-27413-C-1 (Cook – W. Chicago)
Ken Martell: #08-28974-R-1 (Cook – Niles)
Burt Piazza: #08-28975-R-1 (Cook – Thornton)
James Gierczyk: #08-29015-R-1 (Cook – Bloom)

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

- n.) Mary Pirovano: #08-22961-R-1 (Cook – Maine)

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

- o.) VHS of Illinois: #08-21106-C-1 (Cook – Berwyn)
Rikuo Maruyama: #08-21117-C-1 (Cook – Elk Grove)
Jerry Nosek: #08-21132-I-1 (Cook – Elk Grove)
Tony Schillaci: #08-21136-R-1 (Cook – Lake View)
Boris Berns: #08-21138-C-2 (Cook – Lake View)
Bruce Goldberg: #08-21139-R-1 (Cook – Lake View)
Yelena Bernshtam: #08-21142-C-1 (Cook – Lake View)
Tracye Tackbary: #08-21148-R-1 (Cook – Lake View)
Alan Washer: #08-21168-R-1 (Cook – Lake)
Alan Washer: #08-21169-R-1 (Cook – Lake)
Brett Blessen: #08-21170-R-1 (Cook – River Forest)
Alan Washer: #08-21172-R-1 (Cook – Lake)
Tony Stephens: #08-21176-R-1 (Cook – Oak Park)
Siobhan Lally: #08-21264-R-1 (Cook – Rogers Park)
Michael Ansani: #08-21555-C-1 (Cook – Lake View)
Alto Manufacturing Company Inc: #08-21559-C-1 (Cook – Lake View)
Michael Ansani: #08-21581-C-1 (Cook – Lake View)
Boris Berns: #08-21583-C-1 (Cook – Lake View)
Jeri Schmidt: #08-23123-R-1 (Cook – Evanston)
Carrie Patino: #08-23175-R-1 (Cook – Lake View)
Carrie Patino: #08-23177-R-1 (Cook – Lake View)
Brian Kozlowski: #08-23178-R-1 (Cook – Lake View)
Carrie Patino: #08-23179-R-1 (Cook – Lake View)
Arthur Pancoe: #08-21796-R-1 (Cook – N. Trier)
Drew Levin: #08-23563-I-1 (Cook – Palatine)
Charles J. Kurland: #08-23570-R-1 (Cook – N. Trier)
John & Karen Potempa: #08-23572-C-1 (Cook – Palos)
Robert Zaidman: #08-23576-R-1 (Cook – N. Trier)
Chicago Title Land Trust: #08-23591-C-1 (Cook – Maine)
Derya Civelekoglu: #08-23592-R-1 (Cook – S. Chicago)
Walter Wilson: #08-23598-R-1 (Cook – Palatine)

Eugene Keefe: #08-23681-R-1 (Cook – N. Trier)
Michael Gannon: #08-23689-R-1 (Cook – Bremen)
Daniel Considine: #08-23690-R-1 (Cook – N. Trier)
Onofrio Guttilla: #08-23831-C-1 (Cook – Palatine)
Quan Yin & Cathleen Schuman: #08-23854-R-1 (Cook – N. Trier)
Michael Gannon: #08-23881-R-1 (Cook – Bremen)
Judith & Patrick Casey: #08-24220-R-1 (Cook – N. Chicago)
James Lourgou: #08-24221-R-1 (Cook – N. Chicago)
Imperial Realty Company: #08-24222-C-2 (Cook – N. Chicago)
Kevin Noonan: #08-24224-R-1 (Cook – N. Chicago)
Mychal Angelos: #08-25095-C-1 (Cook – Lyons)
Holcim, Inc.: #08-26102-I-2 (Cook – Lyons)
Michael Maude: #08-26740-R-1 (Cook – Barrington)
Bernard Cavitt: #08-29774-I-1 (Cook – Hanover)
Cynthia Wrona: #08-29778-R-1 (Cook – W. Chicago)

Mr. Goral moved to grant a final 60 day extension to each of the appellants. Mr. Gorski seconded the motion and it carried 5-0 with Mr. Freeman recusing on 08-24220-R-1, 08-24221-R-1, and 08-24222-C-2.

p.) Wolf Realty: #08-04078-C-1 (McHenry)

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

q.) Chandra Dave: #08-02902-R-1 (Lake)
Fred Haberkamp: #08-02906-R-1 (Lake)
Robert Ambroziak: #08-02910-R-1 (Lake)
Kerry Levin: #08-02926-C-1 (Lake)
Gene McCluskey: #08-02932-C-3 (Lake)
Martha Solomon: #08-05077-R-1 (Lake)
William Montgomery: #08-05079-R-1 (Lake)

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

r.) Opus North Management Corporation: #08-26591-C-3 (Cook – Lyons)
Opus North Management Corporation: #08-26597-C-3 (Cook – Lyons)
Opus North Management Corporation: #08-26606-C-2 (Cook – Lyons)
Opus North Management Corporation: #08-26608-C-3 (Cook – Lyons)
Opus North Management Corporation: #08-26611-C-3 (Cook – Lyons)
Opus North Management Corporation: #08-26613-C-3 (Cook – Lyons)
Opus North Management Corporation: #08-26616-C-3 (Cook – Lyons)

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

- s.) Maria Wolanin: #08-26736-C-3 (Cook – Leyden)

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

- t.) Teresa Shults: #08-24048-R-1 (Cook – Jefferson)
Jacob Hussein: #08-26816-R-1 (Cook – Worth)

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

- u.) David Miller: #08-22362-R-1 (Cook – N. Trier)
Brex, Inc.: #08-22390-C-1 (Cook – Maine)

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

- v.) 5536 West Higgins Condominium Assoc.: #08-24699-R-2 (Cook – Jefferson)

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

- w.) Ken & Julie Cramer: #08-04018-R-1 (DuPage)

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

- x.) John Anderson: #08-00212-R-1 (Will)

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

- y.) Armstrong World Industries: #08-03741-I-3 (Kankakee)

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

- z.) Hillside Rehab and Care Center: #08-05310-C-3 (Kendall)

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

- aa.) Scott AFB Properties, LLC: #08-05935-C-3 (St. Clair)
Scott AFB Properties, LLC: #08-05973-C-3 (St. Clair)

Mr. Freeman moved to grant the St. Clair County Board of Review a final 60 day extension. Mr. Goral seconded the motion and it carried 4-0 with Mr. Gorski recusing.

- bb.) Rickard Wombles: #08-06696-R-1 (Pike)
Jeffrey Stark: #08-06681-R-1 (Pike)
Joseph Dierker: #08-06688-R-1 (Pike)

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

- cc.) Rocco Gaetano: #08-28044-C-2 (Cook – Worth)

Mr. Glorioso moved to grant intervenor, S.D. #123, a 30 day extension. Mr. Gorski seconded the motion and it carried 5-0.

- dd.) 179th Street Developers, LLC: #08-27723-I-2 (Cook – Orland)

Mr. Freeman moved to grant intervenor, Kirby S.D. #140, a 30 day extension. Chairman Crist seconded the motion and it carried 5-0.

- ee.) 3201 Tollview Venture: #08-20734-I-2 (Cook – Elk Grove)

Mr. Goral moved to grant intervenor, Township H.S.D. #214, a final 30 day extension. Mr. Glorioso seconded and the motion carried 5-0.

- ff.) AT & T Services, Inc.: #08-24480-I-2 (Cook – Lyons)

Mr. Freeman moved to grant intervenor, S.D. #104, a final 60 day extension. Mr. Gorski seconded and the motion carried 5-0.

- gg.) David Caldarelli: #08-20561-R-2 (Cook – Evanston)

Mr. Freeman moved to grant intervenor, Evanston-Skokie C.C.S.D. #65, a final 30 day extension. Mr. Goral seconded the motion and it carried 5-0.

- hh.) Coca-Cola Enterprises, Inc.: #08-24750-I-3 (Cook – Worth)

Mr. Freeman moved to grant intervenor, C.H.S.D. #218, a final 30 day extension. Mr. Goral seconded the motion and it carried 5-0.

- ii.) Wal-Mart Stores, Inc: #08-29824-C-2 (Cook – Orland)

Mr. Freeman moved to grant intervenor, Village of Orland Hills, a final 30 day extension. Mr. Goral seconded the motion and it carried 5-0.

- jj.) Berwyn Rehabilitation Center, LLC: #08-20534-C-2 (Cook – Berwyn)

Mr. Gorski moved to grant intervenor, S.D. #100, a 30 day extension. Mr. Freeman seconded and the motion carried 5-0.

- kk.) AT&T Services, Inc.: #08-29460-I-3 (Cook – Rich)

Mr. Glorioso moved to grant intervenor, S.D. #227, a final 90 day extension. Mr. Freeman seconded and the motion carried 5-0.

- ll.) Square D Company: #08-21529-C-3 (Cook – Palatine)

Mr. Goral moved to grant intervenors, Board of Education T.H.S.D. #211 and Board of Education C.C.S.D. #15, a final 45 day extension. Mr. Glorioso seconded and the motion carried 5-0.

- mm.) Tinley Park Hotel & Convention LLC: #08-26842-C-3 (Cook – Rich)

Mr. Freeman moved to grant intervenors, S.D. 159 and #227, a 30 day extension Mr. Gorski seconded and the motion carried 5-0.

- nn.) LTF USA Real Estate Comp. LLC: #08-27847-C-3 (Cook – Orland)

Mr. Freeman moved to grant intervenors, Kirby S.D. #140 and Orland Park Public Library, a 30 day extension. Mr. Gorski seconded and the motion carried 5-0.

- oo.) Harbor Property Assc. Inc.: #08-24486-C-2 (Cook – Stickney)
Musa Mohammed: #08-28777-I-2 (Cook – Stickney)

Mr. Freeman moved to grant intervenor, S.D. #220, a 30 day extension in each of the appeals. Mr. Gorski seconded and the motion carried 5-0.

- pp.) Elias Fino: #08-22552-C-2 (Cook – Bremen)

Mr. Freeman moved to grant intervenor, S.D. #228, a 30 day extension. Mr. Gorski seconded and the motion carried 5-0.

- qq.) Panduit Corporation: #08-22661-I-3 (Cook – Bremen)

Chicago Gaelic Park: #08-22740-C-2 (Cook – Bremen)

Mr. Gorski moved to grant intervenor, S.D. #228, a final 90 day extension. Chairman Crist seconded the motion and it carried 5-0.

- rr.) Regent Plaza: #08-27617-C-3 (Cook – Orland)
- Carson Pirie Scott & Co.: #08-29121-C-3 (Cook – Orland)
- Harry Shah Rilwala Properties: #08-29288-C-2 (Cook – Orland)

Mr. Goral moved to grant intervenor, Orland Park Library, a 30 day extensions to each appeal. Mr. Freeman seconded and the motion carried 5-0.

- ss.) William Regnery: #07-03556-R-1 (Kane)

Mr. Freeman moved to reinstate and set the appeal for hearing. Mr. Gorski seconded and the motion carried 5-0.

- tt.) Max Gartner: #07-03042-R-2 (Kendall)

Mr. Gorski moved to reinstate and set the appeal for hearing. Mr. Goral seconded and the motion carried 4-1.

- uu.) Edward Darks: #08-26658-R-1 (Cook – Northfield)
- Craig Tolan: #08-26662-R-1 (Cook – Northfield)

Mr. Freeman moved to deny requests to reinstate each of these appeals. Mr. Goral seconded the motion and it carried 5-0.

- vv.) BP America Incorporated: #07-21901-I-3 (Cook – Elk Grove)

Mr. Freeman moved to reinstate intervenors, Elk Grove C.C.S.D. #59 and T.H.S.D. #214, and process evidence. Mr. Glorioso seconded 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. Gorski moved to accept the attachment and Mr. Glorioso seconded the motion. The motion carried 5-0 with Mr. Freeman recusing on item 51.

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

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

As to Attachment D, Mr. Goral moved to accept the attachment and Chairman Crist seconded the motion. The motion carried 4-0 with Mr. Gorski recusing and Mr. Freeman recusing on items 6, 7, and 8.

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

6. Other Business:

Chairman Crist requested an update on the Wood River-Hartford School District No. 15, et al v. PTAB/Olin Corporation, et al, Case No. 09-MR-646, currently being heard in the Third Judicial Circuit in Madison County, Illinois. Mr. Apostol said he would review this matter with the Attorney General's office and report back to the Board with a status update.

7. Adjournment:

Mr. Freeman moved to adjourn the meeting at 10:18 a.m. and Mr. Goral seconded the motion. This motion carried unanimously.

Respectfully yours,

Louis G. Apostol
Executive Director

LGA:dl