



State of Illinois
PROPERTY TAX APPEAL BOARD

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**Minutes of the
Property Tax Appeal Board Meeting
Held on December 14, 2010
Des Plaines, Illinois**

- 1. ROLL CALL:** Donald Crist, Chairman; Mauro Glorioso; Mickey Goral;
Kevin Freeman; Walter Gorski (via conference call)

STAFF: Louis Apostol, JD, CAE, Executive Director;
Steve Waggoner, JD, Chief Hearing Officer;
Dianne Lerman, Recording Secretary

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

Mr. Freeman moved to allow Mr. Gorski to participate in the meeting by conference call. Mr. Goral seconded the Motion and it carried 4-0.

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

Mr. Goral moved to accept the November Board Minutes as presented. Mr. Gorski seconded the Motion and it carried 5-0.

- 3. Executive Director's Report:**

Mr. Apostol advised the Board that PTAB submitted a budget of \$4,300,000 for 2012. This budget provides for an increase in clerical and hearing officer staff that will assist in addressing backlog issues and the 20% increase in new appeals filed before PTAB. The addition of new staff will help meet PTAB's long established Mission to "resolve appeals in a timely fashion" to best serve the public.

Mr. Apostol informed the Board of current staffing issues regarding the recruitment of Office Assistants and Appraisal Specialist III positions. He also reported that PTAB lost all its 71-Day clerical workers, but still retains the hearing officers. Additional 71-Day clerical and hearing officer staff will be added in 2011.

BOARD MEMBERS

Michael J. (Mickey) Goral
Rockford

Kevin L. Freeman
Chicago

Walter R. Gorski
Edwardsville

Mauro Glorioso
Westchester

Mr. Apostol reported that PTAB is in full compliance with the Illinois Department of Human Rights FY 2010 Affirmative Action Program. He further reported that PTAB has met all applicable Agency EEO/AA Profile categories.

Mr. Apostol reported that PTAB has received and responded to two (2) grievances regarding the right to “work from home” as part of the Memo of Understanding Supplemental Agreement to the AFSCME/State of Illinois Agreement. Mr. Apostol advised the Board that all staff work schedules can only be changed or modified by the Executive Director. After some discussion, the Board affirmed that the Executive Director, representing management, has complete discretion to establish staff work schedules as he deems appropriate.

Mr. Apostol distributed several of the Governor’s Office of Citizen Action taxpayer complaints for information purposes only. He reported PTAB receives several complaints each week and he tries to answer all complaints over his signature within a day or two. He further noted most complaints are for increased property taxes with decreased property values. He also reported that taxpayers have responded favorably to the information he provides regarding the appeal process and taxpayer assistance programs with various Counties and the State of Illinois.

Mr. Apostol apprised the Board on administrative changes regarding Cook County government officials and staff.

Mr. Apostol reminded the Board that the next PTAB meeting will be in Springfield on January 11, 2011. He further advised the Board of the upcoming Inauguration activities and will distribute additional details upon receipt.

Mr. Gorski moved for approval of the Executive Director’s Report. Mr. Goral seconded the Motion and it carried 5-0.

4. Discussion of Motions:

a. Melvin Gottlieb: #08-03169-I-3 (DuPage)

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

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

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

c. Burbank Shopping Center: #08-25702-C-3 (Cook – Stickney)

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

- d. Greenmount Retail Center, LLC: #08-06359-C-2 (St. Clair)

Mr. Freeman moved to grant a 30 day extension to the St. Clair County Board of Review. Mr. Glorioso seconded the Motion and it carried 4-0 with Mr. Gorski recusing.

- e. John & Rebecca Telford: #08-01569-R-1 (Macon)

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

- f. Home Depot Warehouse: #08-00546-C-3 (Will)

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

- g. Momenca CUSD: #08-05004-R-3 (Kankakee)

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

- h. Chicago Ridge Nursing & Rehab: #08-26425-C-2 (Cook – Worth)

Mr. Goral moved to grant a final 60 day extension to Intervenor, Chicago Ridge Park District. Mr. Glorioso seconded the Motion and it carried 5-0.

- i. Bryan Sord: #08-29852-C-3 (Cook – Orland)

Mr. Freeman moved to grant a 30 day extension to Intervenor, Kirby S.D. #40. Mr. Goral seconded the Motion and it carried 5-0.

- j. United States Cold Storage Inc: #08-23393-I-3 (Cook – Lyons)

Mr. Freeman moved to grant a 30 day extension to Intervenor, Village of Lyons. Mr. Goral seconded the Motion and it carried 5-0.

- k. United Investors: #08-20197-C-3 (Cook – W. Chicago)

Mr. Freeman moved to grant a 30 day extension to Intervenor, Chicago Board of Education. Mr. Goral seconded the Motion and it carried 5-0.

- l. Maurice Weiss: #08-25522-C-3 (Cook – Worth)

Mr. Glorioso moved to grant a final 60 day extension to Intervenor, CHSD #218. Mr. Freeman seconded the Motion and it carried 5-0.

- m. Sears, Roebuck & Company: #08-25383-C-3 (Cook – Thornton)

Mr. Glorioso moved to grant a final 60 day extension to each of the Intervenor, City of Calumet and South Cook County Mosquito Abatement District. Mr. Freeman seconded the Motion and it carried 5-0.

- n. Steven Levy: #08-26636-I-3 (Cook – Leyden)

Mr. Freeman moved to grant a final 30 day extension to Intervenor, Leyden HSD #212. Mr. Glorioso seconded the Motion and it carried 5-0.

- o. First Industrial Realty Trust, Inc.: #08-02621-I-3 (DuPage)

Mr. Freeman moved to grant a final 30 day extension to Intervenor, Glenbard THSD #87. M. Glorioso seconded the Motion and it carried 5-0.

- p. MB Financial: #08-04539-C-2 (DuPage)

Mr. Freeman moved to grant a final 30 day extension to Intervenor, Wheaton-Warrenville CUSD #200. Mr. Glorioso seconded the Motion and it carried 5-0.

- q. Richard Edler: #08-27427-I-2 (Cook – Niles)

Mr. Freeman moved to grant a final 30 day extension to Intervenor, Niles THSD #219. Mr. Glorioso seconded the Motion and it carried 5-0.

- r. Lois Benda: #08-27478-C-2 (Cook – Worth)
First Midwest Bank: #08-27761-C-2 (Cook – Worth)

Mr. Freeman moved to grant a final 30 day extension to Intervenor, Ridgeland S.D. #122, in each of the appeals. Mr. Glorioso seconded the Motion and it carried 5-0.

- s. James Robertson: #08-27481-C-2 (Cook – Thornton)
JJS, Inc.: #08-29545-C-3 (Cook – Thornton)

Mr. Freeman moved to grant a final 30 day extension to Intervenor, Thornton THSD #205, in each of the appeals. Mr. Glorioso seconded the Motion and it carried 5-0.

- t. Countryside Healthcare Center LP: #08-02559-C-3 (Kane)

Mr. Goral moved to grant a 60 day extension to Intervenor, City of Aurora. Mr. Gorski seconded the Motion and it carried 5-0.

- u. Countryside Healthcare Center: #05-00903-C-3 (Kane)

Mr. Freeman moved to grant a final 60 day extension to Intervenor, City of Aurora. Mr. Glorioso seconded the Motion and it carried 5-0.

- v. Universal Pools d/b/a The Great Escape: #08-29102-I-2 (Cook – Thornton)
Universal Pools d/b/a The Great Escape: #08-29144-I-2 (Cook – Thornton)

Mr. Freeman moved to grant a final 60 day extension to Intervenor, South Holland S.D. #151, in each of the appeals. Mr. Glorioso seconded the Motion and it carried 5-0.

- w. Neil Pagano: #07-26567-R-2 (Cook – N. Trier)

Mr. Freeman moved to grant a final 60 day extension to Intervenor, N. Trier THSD #203 and Glencoe S.D. #35. Mr. Glorioso seconded the Motion and it carried 5-0.

- x. Daniel & Nancy Pollack: #08-22019-R-2 (Cook – N. Trier)

Mr. Gorski moved to grant a 30 day extension to Intervenor, N. Trier THSD #203 and Glencoe S.D. #35. Mr. Goral seconded the Motion and it carried 5-0.

- y. Dunkin Donuts: #08-25515-C-2 (Cook – Thornton)

Mr. Glorioso moved to grant a 60 day extension to Intervenor, South Holland S.D. #151. Mr. Gorski seconded the Motion and it carried 5-0.

- z. Target Corporation: #08-20465-C-3 (Cook – Norwood Park)

Mr. Gorski moved to grant a final 60 day extension to each of the Intervenor, Ridgewood H.S.D. #234, Norridge S.D. #80, Norwood Park Fire Department, Norridge Park District, and Eisenhower Public Library District. Mr. Goral seconded the Motion and it carried 5-0.

- aa. Auto Zone Inc: #08-03466-C-2 (DuPage)

Mr. Glorioso moved to grant a 60 day extension to Intervenor, C.C.S.D. #93. Mr. Freeman seconded the Motion and it carried 5-0.

- bb. KMART #7289: #08-26383-C-3 (Cook – Bloom)

Mr. Goral moved to grant a final 60 day extension to Intervenor, Steger S.D. #194. Mr. Gorski seconded the Motion and it carried 5-0.

- cc. Griffith Laboratories: #08-24858-I-3 (Cook – Worth)

Mr. Freeman moved to grant a final 90 day extension to Intervenor, Village of Alsip. Mr. Gorski seconded the Motion and it carried 5-0.

- dd. Ali Pyar: #08-26689-C-3 (Cook – Worth)

Mr. Freeman moved to grant a final 90 day extension to Intervenor, Village of Alsip. Mr. Gorski seconded the Motion and it carried 5-0.

- ee. Lost Continent Development, LLC: #08-28591-C-2 (Cook – Bloom)
Mr. Freeman moved to grant a final 90 day extension to each of the Intervenor, Sauk Village C.C.S.D. #151, and S.D. #206. Mr. Gorski seconded the Motion and it carried 5-0.
- ff. Target Store Corporation: #08-29290-C-1 (Cook – Thornton)
Mr. Freeman moved to grant a final 90 day extension to Intervenor, S.D. #157. Mr. Gorski seconded the Motion and it carried 5-0.
- gg. Tri Sons, LLC: #08-27746-I-2 (Cook – Bloom)
Mr. Freeman moved to grant a final 90 day extension to Intervenor, S.D. #167 and S.D. #206. Mr. Gorski seconded the Motion and it carried 5-0.
- hh. Coca Cola Enterprises: #08-25679-I-3 (Cook – Niles)
Mr. Freeman moved to grant a final 90 day extension to Intervenor, S.D. #219 and S.D. #71. Mr. Gorski seconded the Motion and it carried 5-0.
- ii. Best Buy Corporation: #08-26706-C-3 (Cook – Rich)
Mr. Freeman moved to grant a final 90 day extension to Intervenor, S.D. #227 and S.D. #159. Mr. Gorski seconded the Motion and it carried 5-0.
- jj. UGN, Inc.: #08-27500-I-3 (Cook – Bloom)
AT&T Services, Inc.: #08-27501-C-3 (Cook – Bloom)
Mr. Freeman moved to grant a final 90 day extension to Intervenor S.D. #206, in each of the appeals. Mr. Gorski seconded the Motion and it carried 5-0.
- kk. Ford Motor Company: #08-25378-I-3 (Cook – Bloom)
Mr. Freeman moved to grant a final 90 day extension to Intervenor, S.D. #206. Mr. Gorski seconded the Motion and it carried 5-0.
- ll. Bernard Hammer: #08-23354-R-1 (Cook – N. Trier)
Chairman Crist moved to deny Appellant's request to reinstate. Mr. Freeman seconded the Motion and it carried 5-0.
- mm. Charles Givines: #08-29272-R-1 (Cook – Thornton)
Mr. Freeman moved to deny Appellant's request to reinstate. Mr. Goral seconded the Motion and it passed 5-0.

- nn. Deborah Brasic: #08-00854-R-1 (Lake)
Mr. Freeman moved to deny Appellant's request to reinstate. Mr. Glorioso seconded the Motion and it passed 5-0.
- oo. Karen Streit: #08-00412-R-1 (Will)
Chairman Crist moved to deny Appellant's request to reinstate. Mr. Glorioso seconded the Motion and it carried 4-1.
- pp. John Zajicek: #08-03041-R-1 (Stephenson)
Mr. Freeman moved to deny Appellant's request to reinstate. Mr. Glorioso seconded and the Motion carried 4-0 with Mr. Goral recusing.
- qq. Meijer, Inc.: #08-00230-C-3 (Will)
Mr. Freeman moved to deny Appellant's request to reinstate. Mr. Glorioso seconded the Motion and it carried 4-1.
- rr. Neil & Kimberly Weintraub: #08-06762-R-1 (Lake)
Mr. Freeman moved to deny Appellant's request to reinstate. Mr. Goral seconded the Motion and it carried 5-0.
- ss. Trenton Village, LLC: #08-05998-C-3 (Clinton)
Mr. Freeman moved to deny Appellant's request to reinstate. Mr. Glorioso seconded the Motion and it carried 4-1.
- tt. Richard Conner: #08-05631-R-1 (Madison)
Mr. Freeman moved to deny Appellant's request to reinstate. Mr. Glorioso seconded the Motion and it carried 4-0 with Mr. Gorski recusing.
- uu. Imperial Realty: #06-29772-C-3 (Cook – Jefferson)
Chairman Crist moved to deny request for issuance of subpoenas. Mr. Goral seconded the Motion and it carried 5-0.

5. Attachments:

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

As to Attachment A, Mr. Glorioso moved to accept the attachment and Mr. Freeman seconded the Motion. The Motion carried 5-0 with Mr. Goral recusing on 07-06644-R-1, Vitale, Boone County.

As to Attachment B, Mr. Gorski moved to accept the attachment and Chairman Crist seconded the Motion. The Motion carried 5-0.

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

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

As to Attachment G, Mr. Gorski moved to accept the attachment and Chairman Crist 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. Glorioso seconded the Motion. The Motion carried 5-0.

6. Other Business:

Chairman Crist reported on the status of PTAB's continuing legislative outreach.

7. Adjournment:

Mr. Freeman moved to adjourn the meeting at 10:55 a.m. and Mr. Goral seconded the Motion. This Motion carried unanimously.

Respectfully yours,

Louis G. Apostol, JD, CAE
Executive Director

LGA/dl