



State of Illinois
PROPERTY TAX APPEAL BOARD

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**Minutes of the
Property Tax Appeal Board Meeting
Held on February 8, 2011
Des Plaines, Illinois**

- 1. ROLL CALL:** Donald Crist, Chairman; Kevin Freeman; Mauro Glorioso;
Mickey Goral; Walter Gorski
- STAFF:** Louis Apostol, JD, CAE, Executive Director;
Steve Waggoner, JD, Chief Hearing Officer (via conference call);
Dianne Lerman, Recording Secretary
- VISITOR:** Theodore Wynnychenko

Chairman Crist convened the meeting at 9:40 a.m.

2. Approval of the Board Minutes for the January 11, 2011 Meeting:

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

Chairman Crist welcomed guest Theodore Wynnychenko. Mr. Wynnychenko introduced himself as the Appellant for docket 08-25053-R-1 (Cook – Northfield) which is on the Agenda under Section 4, item ii.

Chairman Crist moved to amend the Agenda to move Section 4 - ii. ahead of 4 - a. Mr. Goral seconded the Motion and it carried 5-0.

3. Executive Director's Report:

Mr. Apostol presented an update on the status of PTAB's Proposed FY 2012 Budget. He stated this budget provides for additional staff that will assist in addressing the current and projected increase in workload. He further stated additional staff is vital in an effort to best serve the public and to meet PTAB's established mission to provide for speedy hearings of contested appeals.

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 House and Senate Appropriations Committee that will review PTAB's Proposed FY 2012 Budget in March or April. No dates have been set at this time.

Mr. Apostol advised the Board that William L. Mustafa, has accepted one of the two (2) positions for Appraisal Specialist III. Unfortunately, the other candidate decided to accept another position outside of state government. He informed the Board that a new search for the vacant Appraisal Specialist III position will commence ASAP.

Mr. Apostol presented an update on the status of 71-Day employees. Currently PTAB utilizes nine (9) 71-Day employees to provide support for clerical and hearing officer duties and responsibilities. These short term employees are retired State of Illinois employees who agree to work on 71-Day contracts. He further stated without the support of these employees, PTAB would not be able to keep up with the increased workload of new appeals.

Mr. Apostol reported he has completed and submitted PTAB's response to the Office of the Auditor General's Boards & Commissions Audit. He further stated the State Compliance Audit coordinated by De Raimo, of Motto & Associates, CPA Firm, is ongoing at this time. All State agencies are required to comply and involves the audit of daily business activities. Some of the areas under audit include: Board member files, scheduled hearings, subpoena review, annual reports, travel disbursements, case file review and other activities.

Mr. Apostol presented copies of the PTAB's Disaster Recovery Plan. He stated this plan is essential to protect and recover lost PTAB documents and records in the event of any unforeseen disaster. He thanked Steve Rulison and staff for their assistance in completing this very important document.

Mr. Apostol reported the Illinois State Bar Association, Real Estate Taxation Committee's meeting with PTAB, that was originally scheduled for today has been rescheduled to April 12, 2011 in Chicago. He advised the Board this change in schedule was at the request of ISBA representative, William Seitz, who needed additional time to coordinate the schedules of all participants.

Mr. Apostol gave a brief update on the status of current FOIA requests and the Governor's Office of Citizen Action activities. He reminded the Board the next PTAB meeting is scheduled for Tuesday, March 8, 2011, at 10:00 a.m., in Springfield.

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

4. Discussion of Motions:

- a. Mike & Barbara Ray: #08-29535-C-2 (Cook – Hanover)
1435 North Plum Grove CIC: #08-29536-C-3 (Cook – Schaumburg)

Mr. Goral moved to grant a final 30 day extension in each of the above appeals. Mr. Freeman seconded the Motion and it carried 5-0.

- b. Minooka CHSD #111 & #201: #08-01591-I-1 (Grundy)

Mr. Freeman moved to grant a stay of 90 days after the stay is lifted in Bankruptcy Court. Chairman Crist seconded the Motion and it carried 5-0.

- c. Minooka Comm. S.D. #111 & #201: #08-01592-I-1 (Grundy)

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

- d. C-B-C-S-B Ltd. Partnership: #08-06957-C-1 (Bureau)
MB Princeton Partners, Ltd.: #08-06958-C-1 (Bureau)
MB Princeton Partners, Ltd.: #08-06959-C-1 (Bureau)

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

- e. R. Swinderman: #08-02934-I-3 (Bureau)

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

- f. Gene McCluskey: #08-03451-C-3 (Lake)
Gene McCluskey: #08-03456-C-3 (Lake)

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

- g. Rick Wombles: #08-06695-R-1 (Pike)
Rick Wombles: #08-06697-R-1 (Pike)

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

- h. Douglas Maple: #08-06919-R-1 (Kendall)

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

- i. Dwight Fulton: #07-05405-R-1 (St. Clai

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

- j. Sears Store-Matteson: #08-25766-C-3 (Cook – Rich)
AW Realty SFX: #08-28819-R-2 (Cook – Rich)
Target Corporation: #08-29907-C-3 (Cook – Rich)

Mr. Gorski moved to grant a final 90 day extension to Intervenors, S.D. #157 and S.D. #227 in each of the appeals. Chairman Crist seconded the Motion and it carried 5-0.

- k. Boyko Banko: #08-23607-C-2 (Cook – Bremen)

Mr. Goral moved to grant a 30 day extension to the Intervenor, S.D. #228. Mr. Glorioso seconded the Motion and it carried 5-0.

- l. Central Avenue Corp.: #08-26107-I-3 (Cook – Stickney)

Mr. Freeman moved to grant a final 90 day extension to Intervenor, S.D. #220. Mr. Gorski seconded the Motion and it carried 5-0.

- m. Preston Industries, Inc.: #08-27982-I-2 (Cook – Niles)

Mr. Freeman moved to grant a final 90 day extension to Intervenors, S.D. #219 and S.D. #71. Mr. Gorski seconded the Motion and it carried 5-0.

- n. Glen Hamilton: #08-27120-C-2 (Cook – Leyden)

Mr. Freeman moved to grant a final 90 day extension to Intervenor, S.D. #401. Mr. Gorski seconded the Motion and it carried 5-0.

- o. Exceptional Development: #08-29801-C-2 (Cook – Rich)

Mr. Freeman moved to grant a final 90 day extension to Intervenor, S.D. #227. Mr. Gorski seconded the Motion and it carried 5-0.

- p. Lovestreet LLC: #08-28072-C-3 (Cook – Northfield)

Mr. Freeman moved to grant a final day extension to Intervenors, S.D. #225 and S.D. #28. Mr. Gorski seconded the Motion and it carried 5-0.

- q. Jill Theis: #08-04874-R-2 (McHenry)

Mr. Goral moved to grant a final 60 day extension to Intervenors, McHenry Elementary S.D. #15 and McHenry CHSD #156. Mr. Glorioso seconded the Motion and it carried 5-0.

- r. Rossi Real Estate: #08-04911-C-2 (DuPage)

Mr. Goral moved to grant a final 60 day extension to Intervenor, Burr Ridge Consolidated S.D. #180. Mr. Glorioso seconded the Motion and it carried 5-0.

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

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

- t. Cabot II-IL1B01, LLC: #08-06663-I-3 (DuPage)

Mr. Glorioso moved to grant a final 30 day extension to Intervenor, Elgin SD #U-46. Mr. Goral seconded the Motion and it carried 5-0.

- u. Valero Energy: #08-28619-I-3 (Cook – Worth)

Mr. Gorski moved to grant a 30 day extension to Intervenor, S.D. #130. Mr. Freeman seconded the Motion and it carried 5-0.

- v. Helen Karas: #08-23622-C-2 (Cook – Maine)

Mr. Gorski moved to grant a final 30 day extension to Intervenors, Maine THSD #207 and Des Plaines SD #62. Mr. Freeman seconded the Motion and it carried 5-0.

- w. Wal-Mart Stores, Inc.: #08-29532-C-2 (Cook – Orland)

Mr. Glorioso moved to grant a 45 day extension to Intervenor, Tinley Park CCSD #146. Mr. Gorski seconded the Motion and it carried 5-0.

- x. Life Time Fitness: #08-27570-C-3 (Cook – Schaumburg)
William Rainey Harper College: #08-27585-C-2 (Cook – Schaumburg)
Jack Gore: #08-28336-C-2 (Cook – Schaumburg)
Schuman Corporation: #08-29823-I-3 (Cook – Schaumburg)

Mr. Goral moved to grant a final 30 day extension to intervenors, Palatine THSD #211 and Schaumburg CCSD #54 in each appeal. Mr. Freeman seconded the Motion and it carried 5-0.

- y. Prim Longview, LLC: #08-06777-I-3 (DuPage)

Mr. Gorski moved to grant an extension to 3/20/11 to Intervenor, CCSD #93. Chairman Crist seconded the Motion and it carried 5-0.

- z. Daniel & Nancy Pollack: #08-22019-R-2 (Cook – N. Trier)
Sanford Takiff: #08-23268-R-2 (Cook – N. Trier)

Mr. Freeman moved to grant a final 90 day extension to Intervenors, New Trier THSD #203 and Glencoe S.D. #35. Mr. Glorioso seconded the Motion and it carried 5-0.

aa. First Bank: #08-03334-C-3 (Kane)

Chairman Crist moved to grant 21 calendar days to the Appellant to send in appraisal evidence or the appeal will be dismissed based on lack of evidence. Mr. Glorioso seconded the Motion and it carried 5-0.

bb. MacNeal Hospital: #07-22291-C-3 (Cook – Berwyn)

Mr. Gorski moved to grant reinstatement to Intervenor, S.D. #100 and forward the proposed settlement to the BOR with a 30 day extension to respond. Mr. Freeman seconded the Motion and it carried 5-0.

cc. Ameritech: #07-26720-C-2 (Cook – Palatine)

Mr. Freeman moved to vacate BOR default and forward proposed settlement to Intervenor with a 30 day extension to respond. Mr. Goral seconded the Motion and it carried 5-0.

dd. Thomas Calabrese: #08-04041-R-1 (DuPage)

Mr. Freeman moved to dismiss this appeal for lack of jurisdiction, not timely filed from BOR written decision. Mr. Goral seconded the Motion and it carried 5-0.

ee. Midlothian Country Club: #08-24111-C-3 (Cook – Bremen)

Mr. Glorioso moved to reinstate this appeal. Mr. Freeman seconded the Motion and it carried 5-0.

ff. Theodore Tetzlaff: #08-24380-R-1 (Cook – N. Chicago)

Mr. Glorioso moved to grant reinstatement with 30 days to submit evidence. Chairman Crist seconded and the Motion carried 4-0 with Mr. Freeman recusing.

gg. Imperial Realty Company: #06-29785-C-3 (Cook – Jefferson)

Mr. Glorioso moved to deny subpoena requests and to deny the request to strike the BOR's evidence from the record. Mr. Goral seconded the Motion and it carried 5-0.

hh. Meijer, Inc.: #08-00230-C-3 (Will)

Mr. Glorioso moved to grant Appellant's request for reinstatement and to notify the BOR. Mr. Freeman seconded the Motion and it carried 5-0.

ii. Theodore Wynnychenko: #08-25053-R-1 (Cook – Northfield)

After further discussion with the Appellant in attendance, Mr. Gorski moved to table this Motion until the March 8, 2011 Board Meeting. Mr. Freeman 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. Mauro moved to accept the attachment and Mr. Goral seconded the Motion. The Motion carried 5-0 with Mr. Gorski recusing on docket number 08-06600-R-1, Dixon.

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

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

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

As to Attachment E, Mr. Gorski moved to accept the attachment and Mr. Glorioso 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. Goral moved to accept the attachment and Mr. Freeman seconded the Motion. The Motion carried 5-0 with Mr. Gorski recusing on docket number 07-03203-R-1 Riggs, Madison County.

6. Other Business:

Chairman Crist requested that the Executive Director provide an update on PTAB's subpoena powers.

7. Adjournment:

Mr. Gorski moved to adjourn the meeting at 11:30 a.m. and Mr. Goral seconded the Motion. This Motion carried 5-0.

Respectfully yours,

Louis G. Apostol, JD, CAE
Executive Director

LGA/dl