



State of Illinois
PROPERTY TAX APPEAL BOARD

Wm. G. Stratton Office Bldg.
401 South Spring St., Rm. 402
Springfield, Illinois 62706
(T) 217.782.6076
(F) 217.785.4425
(TTY) 217.785.4427

DONALD R. CRIST
Chairman

LOUIS G. APOSTOL
Executive Director

Suburban North Regional Office
9511 W. Harrison St., Suite 141
Des Plaines, Illinois 60016
(T) 847.294.4121
(F) 847.294.4799

**Minutes of the
Property Tax Appeal Board Meeting
Held on April 12, 2011
Chicago, 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;
Dianne Lerman, Recording Secretary

VISITORS: Members of the Illinois State Bar Association State and Local Taxation Section Council (ISBA SALT Program)

Chairman Crist convened the meeting at 9:35 a.m.

Chairman Crist welcomed members of The Illinois State Bar Association's State & Local Taxation Section Council (SALT) including representatives from county and local taxing districts.

- 2. Approval of the Board Minutes for the March 8, 2011 Meeting:**

Mr. Gorski moved to accept the Board Minutes of March 8, 2011 as presented. Mr. Glorioso seconded the Motion and it carried 5-0.

- 3. Executive Director's Report:**

Mr. Apostol presented a status update on PTAB's FY 2011 Budget and the Proposed FY 2012 Budget. He reported that both he and Chairman Crist attended the House Appropriations Committee hearings on March 23, 2011 in Chicago and the Senate Appropriations Committee hearings on March 30, 2011 in Springfield. He and Chairman Crist answered many questions regarding PTAB's Proposed FY 2012 Budget and headcount issues. He reported that even though PTAB made several technology changes, the backlog of new appeals would require additional staff. The additional headcount will significantly reduce the backlog of 30,000 appeals currently pending before PTAB. He distributed a graph that showed PTAB's headcount in 2002 at 53 with 18,836 new appeals received and 11,897 closed. By comparison, in 2010 PTAB's

BOARD MEMBERS

Michael J. (Mickey) Goral
Rockford

Kevin L. Freeman
Chicago

Walter R. Gorski
Edwardsville

Mauro Glorioso
Westchester

headcount was at 18 with 31,554 appeals received and 20,675 closed. He further stated, the partial restoration of headcount, along with additional technology changes will assist in reducing PTAB's current backlog.

Mr. Apostol reported on the status of 71-day employees. He further reported that Michael T. Cody has accepted the position of Appraisal Specialist II in the Springfield Office. Michael is a transfer from the Department of Revenue's Property Tax Division where he performed consulting services and appraisal review for local property tax assessors. He further stated that with Michael's current experience, the transition to PTAB's operation should go smoothly. Michael will start on April 18th. Mr. Apostol also reported on the recruitment of the Technical Advisor II (attorney) and Appraisal Specialist III positions currently under review.

Mr. Apostol apprised the Board on the status of the State Audit. He reported that a previous material finding on the need for expedited employee reviews has been updated. The only remaining material finding is the need to resolve appeals in a timely manner and to request additional resources to assure this happens. He said PTAB has taken steps to address this finding. Mr. Apostol apprised the Board the State Compliance and Boards and Commissions Audits have been completed.

Mr. Apostol reported PTAB is current with all FOIA and Governor's Office of Citizen Action Requests. As the compliance officer, he stated these requests are usually turned around within two days depending on the complexity.

Mr. Apostol reported he recently participated, as Chief Judge, in the American Bar Association's Appellate Court Trial Advocacy Competition at the U.S. District Court in Chicago.

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

4. Discussion of Motions:

- a. Omni Tech LLC/Reserves: 09-00110-R-3 (Kane)

Chairman Crist moved to grant the Appellant a 90 day extension. Mr. Glorioso seconded the Motion and it carried 4-1.

- b. Mark Dawley: #08-22660-R-2 (Cook – N. Trier)
Jean Golden: #08-22686-R-2 (Cook – N. Trier)
David Weinstein: #08-22714-R-2 (Cook – N. Trier)
Michael Downing: #08-25810-R-1 (Cook – Northfield)
1928 West Division, LLC: #08-28797-R-1 (Cook – W. Chicago)
Scott Green: #08-28798-R-1 (Cook – W. Chicago)
Antonio Santoyo: #08-28808-R-1 (Cook – Proviso)
Patrick Goss: #08-28821-R-1 (Cook – Niles)

Mr. Freeman moved to deny each Appellant's request for further extension in each of these appeals. Chairman Crist seconded the Motion and it carried 5-0 with Mr. Glorioso recusing on #08-28808-R-1.

- c. McLane Company, Inc: #09-00074-C-3 (Vermilion)

Mr. Freeman moved to grant the Appellant a 60 day extension. Mr. Glorioso seconded the Motion and it carried 3-1 with Chairman Crist recusing.

- d. Lanter Distributing Co: #09-00243-C-2 (Madison)

Mr. Freeman moved to grant the Appellant a 60 day extension. Mr. Goral seconded the Motion and it carried 4-0 with Mr. Gorski recusing.

- e. Hickory Point Mall: #09-00120-C-3 (Macon)

Mr. Freeman moved to grant the Appellant a 60 day extension. Mr. Glorioso seconded the Motion and it carried 4-1.

- f. Karen Walker: #05-28261-I-2 (Cook – Hanover)

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

- g. AIMCO: 09-00025-C-1 (Adams)

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

- h. Independent Concrete Pipe Company: #09-00235-C-1 (Madison)

Chairman Crist moved to grant the Appellant a 60 day extension. Mr. Freeman seconded the Motion and it carried 4-0 with Mr. Gorski recusing.

- i. Satkar Hospitality LLC: #09-00213-C-3 (Madison)

Mr. Goral moved to grant the Appellant a 30 day extension. Chairman Crist seconded the Motion and it carried 4-0 with Mr. Gorski recusing.

- j. Wolf Realty: #08-03754-C-1 (McHenry)
Wolf Realty: #08-03755-C-1 (McHenry)
Wolf Realty: #08-03756-C-1 (McHenry)
Wolf Realty: #08-03758-C-1 (McHenry)
Wolf Realty: #08-03759-C-1 (McHenry)
Wolf Realty: #08-04078-C-1 (McHenry)
Don Wolf: #08-04080-I-1 (McHenry)
Don Wolf: #08-04081-I-1 (McHenry)
Don Wolf: #08-04082-I-1 (McHenry)
Wolf Realty: #08-04083-C-1 (McHenry)
Don Wolf: #08-04086-I-1 (McHenry)

Wolf Realty: #08-04087-C-1 (McHenry)
Don Wolf: #08-04088-I-1 (McHenry)
Don Wolf: #08-04363-I-1 (McHenry)
Wolf Realty: #08-04814-C-1 (McHenry)
Wolf Realty: #08-04816-C-1 (McHenry)

Chairman Crist moved to grant the McHenry County Board of Review a 60 day extension in each of the appeals. Mr. Freeman seconded the Motion and it carried 5-0.

- k. Farmers State Bank: #08-06684-C-2 (Pike)
Pike Investments, Inc.: #08-06685-R-1 (Pike)

Mr. Gorski moved to grant a 60 day extension to the Pike County Board of Review in each appeal. Mr. Freeman seconded the Motion and it carried 5-0.

- l. Millennium Investors I & II: #08-06719-C-3 (Peoria)

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

- m. Gale & Lori Joyce: #08-00040-R-1 (Greene)

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

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

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

- o. Michael Tadin: #08-22142-I-3 (Cook – S. Chicago)
Amber Inn: #08-28235-C-3 (Cook – Hanover)

Mr. Freeman moved to grant Intervenor, Chicago Board of Education (CBOE), a 60 day extension in each of these appeals. Chairman Crist seconded the Motion and it carried 5-0.

- p. Leiserv, Inc.: #05-28259-C-2 (Cook – Leyden)

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

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

Mr. Gorski Moved to grant a final 60 day extension to Intervenor, Orland Park Public Library. Mr. Freeman seconded the Motion and it carried 5-0.

- r. Alan Comelia: #08-20305-C-1 (Cook – Berwyn)

Mr. Freeman moved to deny the Appellant's request to reinstate this appeal. Mr. Gorski seconded the Motion and it carried 5-0.

- s. Geraldine Borja: #07-28379-R-1 (Cook – Lyons)

Mr. Glorioso moved to rescind the decision and pursuant to Section 16-185 of the PTC the assessments that were established in 2005 and 2006 should be carried forward to 2007. Mr. Gorski seconded the Motion and it carried 5-0.

- t. Joseph Insolia: #08-30343-C-1 (Cook – Jefferson)

Mr. Gorski moved to deny the Appellant's request for reinstatement. Mr. Freeman seconded the Motion and it carried 5-0.

- u. Castwell Products, LLC: #08-26152-I-3 (Cook – Niles)

Mr. Glorioso moved to grant the issuance of Subpoena Dues Tecum. Chairman Crist 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. Freeman moved to accept the attachment. Mr. Goral seconded the Motion and it carried 5-0 with Mr. Gorski recusing on item numbers 658 (07-05276-F-3), and 660 (08-05231-C-2).

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

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

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

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

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

As to Attachment G, Mr. Goral moved to accept the attachment. Mr. Gorski seconded the Motion and it carried 4-0 with Mr. Glorioso recusing, and Mr. Freeman recusing on item number 7 (08-28506-C-3).

As to Attachment Z, Mr. Goral moved to accept the attachment. Mr. Freeman seconded the Motion and it carried 5-0 with Mr. Gorski recusing on item numbers 3 (07-00050-F-1), 7 (08-03963-R-1), 8 (08-04379-R-1), and 9 (08-04590-R-1).

6. Other Business:

Mr. Apostol submitted an update of the Workload Report for information only.

The Illinois State Bar Association's State & Local Taxation Section Council (SALT) met with PTAB, the Executive Director and Executive staff in Chicago at the Michael J. Bilandic Building's "Ceremonial Courtroom" in Chicago. This meeting included representatives from County and local taxing districts. The purpose of the meeting was to exchange ideas on how PTAB, tax practitioners, county assessors and local taxing districts can work together to improve the appeals process to best serve the public. Mr. William Seitz, attorney and Mrs. Tara Ori, Lake County Assistant State's Attorney, represented the "SALT" group. Chairman Crist, Mauro Glorioso and Director Apostol represented PTAB.

Mr. Seitz reported that he has been working directly with Director Apostol to review processes and to coordinate the meeting activities. A general discussion was held that included the following issues."

1. Process filings by PTAB, practitioners and "pro se" property owners.
2. Resolution of cases to improve decision timeliness.
3. Electronic filing issues.
4. Reducing movement of paper and mailing costs.
5. Settlement of cases – honoring stipulations between PTAB, BOR, Taxpayer and Taxing Districts.
6. Unapproved practice by tax consultants.
7. General hearing issues.

After a general discussion and exchange of ideas it was determined that additional review and analysis of the issues require additional information and study. Both "SALT" and PTAB agreed to continue these discussions in an effort to best serve the public.

7. Adjournment:

Mr. Freeman moved to adjourn the meeting at 11:50 a.m. Mr. Goral seconded the Motion and it carried 5-0.

Respectfully submitted,
Louis G. Apostol, JD, CAE
Executive Director

LGA/dl