



State of Illinois  
**PROPERTY TAX APPEAL BOARD**

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**Minutes of the  
Property Tax Appeal Board Meeting  
Held on May 10, 2011  
Springfield, Illinois**

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

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

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

Mr. Gorski moved to approve Mr. Freeman's participation in the meeting via conference call. Mr. Glorioso seconded the Motion and it carried 4-0.

- 2. Approval of the Board Minutes for the April 12, 2011 Meeting:**

Mr. Freeman moved to accept the Board Minutes of April 12, 2011 as presented. Mr. Goral seconded the Motion and it carried 5-0.

- 3. Executive Director's Report:**

Mr. Apostol presented an update on the status of the FY 2011 and Proposed FY 2012 budgets. He stated PTAB expects to realize a small budget surplus in FY 2011 due to conservative administrative actions.

Mr. Apostol reported SB 2073 is scheduled for a final hearing on May 12<sup>th</sup> at 8:00 a.m. in Room 115 in the Capitol Building. He said representatives from the Illinois State Bar Association's State and Local Taxation Committee ("SALT") and others will appear to testify at the hearing. He will also attend and testify where appropriate.

Mr. Apostol presented the final audit from the Inspector General's Management Audit. He reported (1) one material finding was the issue related to "Timeliness of Hearings". The auditors advised PTAB to seek additional resources to come into compliance by reducing the time it takes to render decisions.

PTAB has, once again, requested additional resources in its Proposed FY 2012 budget.

**BOARD MEMBERS**

Michael J. (Mickey) Goral  
*Rockford*

Kevin L. Freeman  
*Chicago*

Walter R. Gorski  
*Edwardsville*

Mauro Glorioso  
*Westchester*

He further stated that in 2003, SB 620 reduced PTAB's staffing and budget by over 50%. In 2010, PTAB received over 31,500 appeals. This was an increase of over 50% from 2003. In 2003, PTAB had a full-time staff of 50 and in 2010 only 18.

Mr. Apostol updated the Board on PTAB's staffing issues. He reported that Michael T. Cody joined the staff as an Appraisal Specialist II in the Springfield Office on April 18<sup>th</sup>. Michael comes from the Department of Revenue. He joins William Mustafa, who started with PTAB last February. Both Michael and William are in training at this time. He also reported that PTAB continues to utilize 71-Day employees to assist with the current workload. These workers are former State employees who have been extremely helpful in reducing the processing backlog.

Mr. Apostol reported that Michael Bullock, Appraisal Specialist III and one of PTAB's stellar hearing officers, will require surgery and will be out on medical leave soon. He wished Michael a successful surgery and speedy recovery.

Mr. Apostol presented an informational chart on the percentage of attorney/"pro se" cases filed before PTAB. The statistics show that for all counties, 28% of appeals filed before PTAB are "pro se" and 72% are represented by attorneys. In Cook County only 6% are "pro se" and 94% are represented by attorneys. In all other counties, 61% of the appeals are "pro se" and only 39% are represented by attorneys. He also reported he directed Steve Rulison, PTAB's IT manager, to evaluate the current hardware and software and present recommendations for upgrades, where appropriate. He reported that some of PTAB's PCs and (2) copiers are continually breaking down and may require replacement.

Mr. Apostol presented an update on the status of PTAB's FOIA requests. He reported all requests have been processed within established time limits. He also reported that he personally reviews and answers all Governor's Office of Citizen Action requests within (3) three days after receipt.

Mr. Apostol reported he was a guest speaker at the Cook County Township Assessor's Association meeting in Countryside, Illinois on April 15<sup>th</sup>. He presented an update on PTAB workload and other activities. He also participated in a question and answer session after his presentation. He reported the Association was very supportive of the work PTAB is doing and offered to provide its support and assistance where appropriate.

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. Real-Opp Enterprise LLC: #09-00808-C-3 (Boone)
- Wolf Chevrolet Sales Inc.: #09-01233-C-3 (Boone)
- Wolf Investments LP: #09-01238-C-3 (Boone)

Mr. Glorioso moved to grant the Appellants a final 90 day extension in each of the above appeals. Mr. Gorski seconded the Motion and it carried 5-0.

- b. Amcore Investment Group Trust 78-6898: #09-03126-C-3 (Winnebago)

Mr. Glorioso moved to grant the Appellant a final 90 day extension. Mr. Gorski seconded the Motion and it carried 4-0 with Mr. Goral recusing.

- c. Marquis Energy LLC: #09-00880-C-3 (Putnam)

Mr. Freeman moved to grant the Appellant a 90 day extension. Mr. Gorski seconded the Motion and it carried 5-0.

- d. Harold & Ellen Emde: #09-02558-R-1 (Madison)

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

- e. Colonial Hall Rehabilitation: #09-01187-C-3 (Bureau)

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

- f. Wolcott Real Property LLC: #09-27364-C-2 (Cook – Hyde Park)

Arthur Thomas: #09-27365-R-1 (Cook – Hyde Park)

AIMCO: #09-27366-C-2 (Cook – Hyde Park)

Jose (Speedy) Gonzalez: #09-27367-C-1 (Cook – Hyde Park)

Dixon O'Brien: #09-27388-C-1 (Cook – Wheeling)

Thomas I. Corcoran: #09-27400-R-1 (Cook – Wheeling)

Levin Associates Architects: #09-27401-C-2 (Cook – Wheeling)

Raymond E. LaVigne: #09-27451-R-1 (Cook – Palatine)

Meyer Material Company: #09-27529-I-1 (Cook Wheeling)

Borders Group, Inc.: #09-27531-C-1 (Cook – Wheeling)

George & Linda Becker: #09-27541-R-1 (Cook – Palatine)

Onofrio Guttilla: #09-27542-C-1 (Cook – Palatine)

Rosemary Mack: #09-27543-R-1 (Cook – Palatine)

Walter Wilson: #09-27544-R-1 (Cook – Palatine)

Owen L. Doss: #09-27546-C-1 (Cook – Palatine)

Denise Schnurr: #09-27547-R-1 (Cook – Palatine)

Mark G. Lownds: #09-27548-R-1 (Cook – Palatine)

Scott Cohan: #09-27448-R-1 (Cook – Palatine)

Thomas E. Kiehl: #09-27549-R-1 (Cook – Palatine)

Louis Morales: #09-27550-R-1 (Cook – Palatine)

Christopher Kowalski: #09-27551-C-1 (Cook – Palatine)  
Raymond F. Hinkle: #09-27552-C-1 (Cook – Palatine)  
Samuel Vlahos: #09-27554-C-1 (Cook – Palatine)  
Georgia Cohan: #09-27555-R-1 (Cook – Palatine)  
Eric Warner: #09-27556-R-1 (Cook – Palatine)  
Hopewell & Audrey White: #09-27573-R-1 (Cook – Hyde Park)  
Danny Friedman: #09-27575-R-1 (Cook – Hyde Park)  
AIMCO (Renaissance): #09-27576-C-1 (Cook – Hyde Park)  
American Chartered Bank: #09-27577-C-1 (Cook – Hyde Park)  
Hopewell & Audrey White: #09-27580-R-1 (Cook – Hyde Park)

Mr. Freeman moved to grant the Appellants a 60 day extension in each of these appeals. Mr. Glorioso seconded the Motion and it carried 5-0.

- g. RFMS: #08-05921-C-2 (Jackson)

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

- h. Developers Diversified F Corp: #08-06348-C-3 (Jefferson)

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

- i. Peterson Health Care II, Inc.: #08-06013-C-1 (Jefferson)

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

- j. Kohl's Illinois Inc: #09-00899-C-3 (Rock Island)

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

- k. Deborah Cassel: #09-03328-R-1 (Knox)

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

- l. Donald & Susan Anderson: #09-00776 (McLean)

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

- m. Lou Fusz Properties LLC: #08-05961-C-2 (St. Clair)  
Family Sportsplex: #08-05995-C-2 (St. Clair)

Mr. Freeman moved to grant the St. Clair County Board of Review a final 90 day extension in each of these appeals. Chairman Crist seconded the Motion and it carried 5-0.

- n. Maria Wolanin: #08-26736-C-2 (Cook – Leyden)

Mr. Glorioso moved to grant the Intervenor, Leyden H.S.D. #212, a final 45 day extension. Chairman Crist seconded the Motion and it carried 5-0.

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

Mr. Goral moved to grant the Intervenor, Cook County S.D. #130, a 60 day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- p. Birute Jadwalis: #08-23842-C-3 (Cook – Palatine)

Mr. Gorski moved to grant the Intervenor, S.D. #108, a 30 day extension. Mr. Goral seconded the Motion and it carried 5-0.

- q. William Kagan: #08-22930-R-2 (Cook – New Trier)

Mr. Glorioso moved to grant the Intervenors, N. Trier T.H.S.D. #203 and Avoca S.D. #37, a final 45 day extension. Chairman Crist seconded the Motion and it carried 5-0.

- r. Kevin Dahl: #08-03345-C-3 (DeKalb)

Mr. Freeman moved to grant the Intervenor, Sycamore C.C.S.D. #427, a final 90 day extension. Mr. Gorski seconded the Motion and it carried 5-0.

- s. Gordon Lang: #08-24230-R-2 (Cook – N. Chicago)

Chairman Crist moved to grant the Appellant 15 calendar days to provide a copy of the evidence sent. Mr. Goral seconded the Motion and it passed 4-0 with Mr. Freeman recusing.

## 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 approve the attachment. Mr. Gorski seconded the Motion and it carried 5-0.

As to Attachment B, Mr. Freeman moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 5-0 with Mr. Freeman recusing on items # 44 (06-27993-R-1) and #144 (09-20732-C-1).

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

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

As to Attachment E, Mr. Glorioso moved to approve the attachment. Mr. Gorski seconded the Motion and it carried 4-0 with Mr. Freeman recusing.

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

As to Attachment Z, Mr. Goral moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 5-0.

**6. Other Business:**

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

Mr. Apostol thanked the Board for their assistance during the FY 2012 budget process.

Mr. Apostol reminded the Board that the next PTAB Meeting will be on June 14, 2011 at 9:30 a.m. in the Des Plaines Office.

**7. Adjournment:**

Mr. Gorski moved to adjourn the meeting at 11:00 a.m. Mr. Freeman seconded the Motion and it carried 5-0.

Respectfully submitted,

Louis G. Apostol, JD, CAE  
Executive Director

LGA/dl