



State of Illinois  
**PROPERTY TAX APPEAL BOARD**

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**Minutes of the  
Property Tax Appeal Board Meeting  
Held on October 11, 2011  
Des Plaines, Illinois**

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

**STAFF:** Louis G. Apostol, JD, CAE, Executive Director;  
Steve Waggoner, JD, Chief Hearing Officer (via conference call)  
Dianne Lerman, Recording Secretary

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

- 2. Approval of the Board Minutes for the September 13, 2011 Meeting:**

Mr. Gorski moved to accept the Board Minutes of September 13, 2011 as amended.  
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 2012 PTAB Budget. He reported that PTAB has succeeded in staying under budget through the first (3) three months of the fiscal year. He also reported on the current office space project at the Des Plaines office.

Mr. Apostol reported on the current staffing initiatives at both the Springfield and Des Plaines offices. He reported he is working to restore some of the staff reductions PTAB lost in 2003. He further reported he will be reviewing candidates for the Technical Advisor II, Appraisal Specialist II and clerical support staff who will assist in reducing the current backlog of appeals. He stated he expects to receive staff from other agencies from the 3K Vacancy initiative.

**BOARD MEMBERS**

Michael J. (Mickey) Goral  
*Rockford*

Kevin L. Freeman  
*Chicago*

Walter R. Gorski  
*Edwardsville*

Mauro Glorioso  
*Westchester*

Mr. Apostol reported he is working with HR staff and CMS to review job descriptions to reflect current job duties and responsibilities. He also presented an update on the status of 75-Day staff who have been helpful in processing the backlog of appeals. He further stated that filings at PTAB are up by approximately 26% from previous years.

Mr. Apostol reported the IT staff has installed replacement equipment and upgraded the Des Plaines office to Windows 7. The Springfield office is currently being upgraded to Windows 7 and replacement equipment has been installed. He stated that replacement copiers should be delivered and installed at both offices by November. Mr. Apostol thanked IT staff members, Steve Rulison and Mary Lynn Harvey, for their excellent work facilitating the upgrade to Windows 7 and the installation of replacement equipment.

Mr. Apostol reported that PTAB is current with all FOIA requests. He reminded the Board the next PTAB meeting is scheduled for November 8, 2011 at 10:00 a.m. at the Springfield office.

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

#### **4. Discussion of Motions:**

- a. Roy Barnard: #09-05781-R-1 (Jefferson)

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

- b. One Earth Energy: #09-00838-C-3 (Ford)

Mr. Freeman moved to grant the Ford County Board of Review a final 120-day extension. Mr. Gorski seconded the Motion and it carried 5-0.

- c. AutoZone, Inc.: #09-04176-C-2 (Kane)

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

- d. American NTN Bearing Manuf. Corp.: #09-03391-I-3 (Kane)  
Liberty Illinois, L.P.: #09-03673-I-3 (Kane)  
Liberty Illinois, L.P.: #09-03674-I-3 (Kane)  
Liberty Illinois, L.P.: #009-03675-I-3 (Kane)  
Liberty Illinois, L.P.: #09-04424-I-3 (Kane)  
Liberty Illinois, L.P.: #09-04427-I-3 (Kane)

Liberty Illinois, L.P.: #09-04429-I-3 (Kane)

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

- e. AutoZone, Inc.: #09-03856-C-1 (Kankakee)  
AutoZone, Inc.: #09-04036-C-1 (Kankakee)

Mr. Goral moved to grant the Kankakee County Board of Review a final 60-day final extension in each appeal listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- f. Rossi-Butterfield: #09-03316-C-3 (DuPage)  
John Martoccio: #09-04772-R-1 (DuPage)  
Richard Lewellyan: #09-05019-R-2 (DuPage)  
James Habdas: #09-05998-R-1 (DuPage)  
Donald May: #09-06055-R-1 (DuPage)

Mr. Gorski moved to grant the DuPage County Board of Review a final 30-day extension in each of the above appeals. Chairman Crist seconded the Motion and it carried 5-0.

- g. Sheree Krisco: #09-23207-C-1 (Cook – Berwyn)  
Israel Monroy: #09-25014-R-1 (Cook – Jefferson)  
Burton Grove, LLC: #09-25700-R-1 (Cook – Elk Grove)  
James Lourgos: #09-33210-R-1 (Cook – North Chicago)

Mr. Gorski moved to grant the Appellant's a final 30-day extension in each appeal listed above. Chairman Crist seconded the Motion and it carried 5-0 with Mr. Freeman recusing on 09-33210-R-1.

- h. Robert Wagner: #09-29432-R-1 (Cook – Lake)  
John Cloutier: #09-20437-R-1 (Cook – Lake)  
Bernard Streit: #09-29444-R-1 (Cook – Lake)  
John Cloutier: #09-29448-R-1 (Cook – Lake)  
Robert Wagner: #09-29451-R-1 (Cook – Lake)  
Joseph Panfil: #09-29643-C-2 (Cook – W. Chicago)  
Joseph Panfil: #09-29644-C-3 (Cook – W. Chicago)  
RKJ, Incorporated: #09-29645-I-1 (Cook – W. Chicago)  
1928 West Division, LLC: #09-29646-R-1 (Cook – W. Chicago)  
Irving Naiditch: #09-29695-R-1 (Cook – W. Chicago)  
Leonard Molenda: #09-29705-R-1 (Cook – W. Chicago)  
Ellie Halevey: #09-29720-R-1 (Cook – W. Chicago)  
Pamela Kendall-Rijos: #09-32226-R-2 (Cook – N. Chicago)

Astor Place Ltd. Condo Assoc.: #09-33936-R-1 (Cook – Wheeling)

Mr. Glorioso moved to grant the Appellants a final 60-day extension in each appeal listed above. Chairman Crist seconded the Motion and it carried 5-0 with Mr. Freeman recusing on #09-32226-R-2.

i. Mark Stephen: #09-26630-R-2 (Cook – N. Trier)

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

j. Mark Lurvey: #09-23538-C-3 (Cook – Maine)

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

k. Brian Friedman: #09-23644-R-1 (Cook – Niles)

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

l. Charles Ramsey: #09-26461-R-1 (Cook – Jefferson)

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

m. George Kladis: #09-29698-C-1 (Cook – Orland)

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

n. Lodestone, LLC: #09-23204-R-1 (Cook – Lake View)

Mr. Gorski moved to grant the Appellant a 30-day extension. Mr. Goral seconded the Motion and it carried 5-0.

o. Kamal Gulati: #09-23676-R-1 (Cook – Niles)  
Javad Pirzadeh: #09-23703-R-2 (Cook – Barrington)  
Rod Loren: #09-23777-R-1 (Cook – Niles)  
Girish Rishi: #09-23799-R-1 (Cook – Barrington)

Mr. Freeman moved to grant the Appellants a final 30-day extension in each appeal listed above. Chairman Crist seconded the Motion and it carried 5-0.

p. Caspian Investment Properties, LLC: #09-21600-R-2 (Cook – Lake View)

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

- q. Salha Hadeil: #09-29833-R-1 (Cook – W. Chicago)

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

- r. Lake Springfield Properties, LLC: #09-05156-C-2 (Sangamon)

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

- s. Dolores Scorpio: #09-25723-C-1 (Cook – Jefferson)

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

- t. 3654 Lin P&A, LLC: #09-21789-R-3 (Cook – Lake View)

Mr. Glorioso moved to deny the Appellant's extension request and dismiss the appeal. Mr. Freeman seconded the Motion and it carried 5-0.

- u. Northfield Square LLC: 09-05069-C-3 (Kankakee)

Mr. Freeman moved to grant the Joint Motion to Stay Proceeding for 60-days. Mr. Glorioso seconded the Motion and it carried 5-0.

- v. Halikias Family Partnership: #08-30304-C-3 (Cook – Rich)  
Halikias Family Partnership: #08-30306-C-2 (Cook – Rich)

Mr. Freeman moved to grant each Intervenor a final 30-day extension in each appeal listed above. Mr. Glorioso seconded the Motion and carried 5-0.

- w. Gillespie Properties, LLC: #08-23075-C-3 (Cook – Lake)  
Cathay Bank: #08-23844-C-3 (Cook – S. Chicago)

Mr. Freeman moved to grant the Intervenor a final 30-day extension in each appeal listed above. Mr. Glorioso seconded the Motion and carried 5-0.

- x. Macy's: #09-20811-C-3 (Cook – Niles)

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

- y. Retail Property Investments, LLC: #09-03528-C-2 (Kane)

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

- z. Opus North Management Corporation: #08-26591-C-2 (Cook – Lyons)  
Opus North Management Corporation: #08-26597-C-3 (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-2 (Cook – Lyons)

Mr. Freeman moved to grant each Intervenor a final 30-day extension in each appeal listed above. Mr. Glorioso seconded the Motion and carried 5-0.

- aa. Eli Akiva: #08-30283-C-2 (Cook – Elk Grove)

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

- bb. Advocate Health & Hospitals Corp: #09-00967-C-2 (Will)  
Harris N.A.: #09-00815-C-2 (Will)  
Harris N.A.: #09-00816-C-2 (Will)

Mr. Gorski moved to grant the Motion to Vacate. Reinstate appeals, and notify the Board of Review in each appeal listed above. Mr. Goral seconded the Motion and it carried 4-0 with Mr. Freeman recusing.

- cc. Harris N.A.: #09-01038-C-3 (Will)

Mr. Gorski moved to grant the Motion to Vacate. Reinstate appeal and notify the Board of Review. Mr. Freeman seconded the Motion and it carried 5-0.

- dd. Khodabhai Patel: #09-31208-R-1 (Cook – Northfield)

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

- ee. Rock Builders, Inc.: #06-29584-R-1  
Rock Builders, Inc.: #06-29589-R-1  
Rock Builders, Inc.: #06-29593-R-1  
2501 West Pensacola, LLC: #07-21969-R-1

Mr. Glorioso moved to deny each Motion for Reconsideration in each appeal listed above. Chairman Crist seconded the Motion and it carried 5-0.

ff. Marquardt S.D. #15: #09-05085-I-3 (DuPage)

Mr. Apostol informed the Board of a typographical error for this item on the Agenda. The date was corrected on the last line of this Agenda item and should read as follows: On 8-2-11, Appellant submitted a Formal Motion for Discovery regarding a sale of the property on 6-29-10 for \$17,930,000

Mr. Gorski moved to deny the request for an extension and to deny the Formal Motion for Discovery. 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. Freeman moved to approve the attachment. Mr. Gorski seconded the Motion and it carried 5-0 with Mr. Freeman recusing on items #52 – 09-04292-I-3 and #153 – 09-00248-C-2.

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

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

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

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

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

As to Attachment Z, Mr. Gorski moved to approve the attachment. Mr. Goral seconded the Motion and it carried 5-0 with Mr. Freeman recusing on item #1 – 07-28980-R-1.

## **Workload Report:**

Mr. Apostol presented the current Workload Report through September 2011 for information in graph form reflecting headcount to the number of appeals filed and pending.

**6. Other Business:**

The Board discussed the Alexander K. Phillips appeal, docket number 06-02675-F-1, Jo Daviess County. The Board considered the Request for Issuance of a Subpoena and Request for Additional Time to Submit Evidence from Attorney David D. Albee, regarding Jo Davies County Supervisor of Assessments and Board of Review. This matter will be reviewed at the hearing scheduled for October 17<sup>th</sup> before Carol Kirbach, PTAB's designated Hearing Officer. No action was taken at this time.

**7. Adjournment:**

Mr. Freeman moved to adjourn the meeting at 10:50 a.m. The Motion was seconded by Mr. Goral and it carried 5-0.

Respectfully submitted,

Louis G. Apostol, JD, CAE  
Executive Director

LGA/dl