



State of Illinois
PROPERTY TAX APPEAL BOARD

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**Minutes of the
Property Tax Appeal Board Meeting
Held on June 11, 2013
Des Plaines, Illinois**

1. **ROLL CALL:** Chairman Crist; Mauro Glorioso, Mickey Goral, and Kevin Freeman.
Jim Bilotta was not present.

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

Guest in attendance: Brian R. Bare, Attorney, Whitt Law LLC.

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

2. **Approval of the Board Minutes for the May 14, 2013 Meeting:**

Mr. Glorioso moved to approve the Board Minutes of May 14, 2013 as presented. Mr. Goral seconded the Motion and it carried 3-0 with Mr. Freeman abstaining.

Chairman Crist moved to amend the Meeting Agenda by moving Agenda Item vv. to Item 2-a. Mr. Glorioso seconded the Motion and it carried 4-0.

- (a.) Exelon Generation Co., LLC: #09-04906-I-3 (LaSalle)

1. Intervenors' Motion to Strike Written Appraisal Prepared by Martin Schmidt and to Bar Testimony of Martin Schmidt.

Mr. Glorioso moved to deny the Motion to Strike Written Appraisal Prepared by Martin Schmidt. Chairman Crist seconded the Motion and it carried 4-0.

BOARD MEMBERS

Michael J. (Mickey) Goral
Rockford

Kevin L. Freeman
Chicago

Mauro Glorioso
Westchester

Jim Bilotta
Lockport

2. Exelon Generation LLC – Motion for Leave to Supplement Evidence with Additional Appraisal.

Mr. Glorioso moved to deny the Motion for Leave to Supplement Evidence with Additional Appraisal. Chairman Crist seconded the Motion and it carried 4-0.

3. Executive Director's Report:

Mr. Apostol reported on the status of the FY 2013 and approved 2014 budgets. He said PTAB will again be working with a very conservative budget in FY 14. However, it should be sufficient to accomplish PTAB's goals and objectives set for the next fiscal year.

Mr. Apostol presented an update on the CMS IT / PTAB consolidation project. He reported everything is moving forward and expects this process to be completed by the end of July in advance of the new website development project. He further reported once the website is completed, staff can begin developing the on-line filing program.

Mr. Apostol reported that David Egan has begun his tenure as PTAB's Information Systems Analyst I in the Springfield office. He stated that David will be instrumental in developing PTAB's web based systems that is essential for implementation of on-line filing and other projects currently pending at this time. Mr. Apostol reported he is pleased to have both David Suarez and David Egan managing IT systems and looks forward to improving all systems going forward.

Mr. Apostol reported the replacement ALJ staff is making significant progress after being trained in established PTAB hearing policies and procedures. He further reported new templates have been evaluated and implemented in an effort to improve turnaround time in expediting decisions.

Mr. Apostol reported the replacement clerical staff is doing very well and has made several improvements in processing incoming appeals and related mail. He stated the full-time replacement staff has been a significant improvement over temporary staff.

Mr. Apostol reported on the status of open positions and recruitment of replacement staff for FY 13 and FY 14. He stated there are (5) five open positions at this time.

Mr. Apostol reported that PTAB continues to be current with all Governor's Office of Citizen Action inquiries and FOIA requests at this time.

Mr. Apostol advised the Board that there were two Motions pending before PTAB regarding Exelon Generation, LLC under Docket No. 09-04906-I-3.

Mr. Apostol reminded the Board the next PTAB meeting is scheduled for Tuesday, July 9th at 10:00 a.m. in the Springfield office.

Mr. Freeman moved for approval of the Executive Director's Report. Mr. Glorioso seconded the Motion and it carried 4-0.

4. Discussion of Motions

- a. Janet & Dennis Crow: #11-00157-R-1 (Vermilion)

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

- b. James Ketchmark: #11-02157-R-1 (McHenry)

Mr. Freeman moved to grant the McHenry County Board of Review a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

- c. Gary & Theresa Schmidt: #11-00887-R-1 (Peoria)

Mr. Freeman moved to grant the Peoria County Board of Review a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

- d. Michael Bost: #11-01488-R-1 (Jackson)
William Arbeiter: #11-01882-R-1 (Jackson)

Mr. Freeman moved to grant the Jackson County Board of Review a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

- e. Matt Duffy: #11-01391-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 4-0.

- f. John McHale: #11-01388-I-1 (Kendall)
John McHale: #11-01418-I-1 (Kendall)
Blackberry Oaks Golf Course: #11-01682-C-2 (Kendall)

Mr. Freeman moved to grant the Kendall County Board of Review a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

- g. Silverstone Lake Condominium Association: #11-00038-R-3 (Kane)
River Bluff Townhome Association: #11-01856-R-3 (Kane)
Theodore Carlson: #11-02131-R-1 (Kane)

Mr. Freeman moved to grant the Kane County Board of Review a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

- h. Ronald Romano: #11-00468-R-1 (Kankakee)
Craig Runner: #11-00469-F-1 (Kankakee)

Mr. Freeman moved to grant the Kankakee County Board of Review a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

- i. Merisant Company: #08-07086-I-3 (Kankakee)

Mr. Freeman moved to grant the Kankakee County Board of Review a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

- j. Regions Financial Corp: #11-01046-R-2 (Madison)
Regions Financial Corp: #11-01047-C-2 (Madison)
Regions Financial Corp: #11-01056-C-2 (Madison)
Kohl's Department Store: #11-01345-C-3 (Madison)
Newtower Trust Co #256: #11-02008-I-3 (Madison)
Newtower Trust Co #268: #11-02009-I-3 (Madison)
Newtower Trust Co #229: #11-02088-I-3 (Madison)

Mr. Goral moved to grant the Madison County Board of Review a final 90-day extension in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 4-0.

- k. Equistar Chemicals, LP: #10-00817-I-3 (Grundy)

Mr. Glorioso moved to grant a 90-day extension. Chairman Crist seconded the Motion and it carried 4-0.

- l. Raymond Smith: #11-01918-R-1 (Kane)
John Yep Central DuPage Hospital: #11-01960-C-3 (Kane)
Jim Thompson The Private Bank & Trust: #11-01961-C-1 (Kane)
Tim McCue McCue Family Ltd Partner: #11-01964-C-1 (Kane)
Gordon Stepanek Harris NA Successor: #11-01965-I-2 (Kane)
Tim McCue: #11-01966-C-1 (Kane)

Mr. Freeman moved to grant a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

- m. Beverly Building, Inc.: #10-34194-R-1 (Cook – Lake)
Kevin Mize: #10-34204-R-1 (Cook – North Chicago)

Mr. Freeman moved to grant a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

- n. 2700 McDonough, LLC: #11-00707-I-3 (Will)

Mr. Freeman moved to grant Intervenor, Joliet T.H.S.D. #204, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

- o. Sheila Lakhani: #10-23689-C-2 (Cook – Niles)

Mr. Freeman moved to deny the request and default Intervenor Niles T.H.S.D. #219. Chairman Crist seconded the Motion and it carried 4-0.

- p. Orbitz Group, LLC: #09-34318-C-3 (Cook – Orland)

Mr. Glorioso moved to grant a final 30-day extension to Intervenors, Orland Park Public Library, and Orland S.D. #135. Mr. Freeman seconded the Motion and it carried 4-0.

- q. Quarry Office Center LLC: #10-23137-C-2 (Cook – Lyons)

Mr. Glorioso moved to grant a final 30-day extension to Intervenors, Lyons T.H.S.D. #204 and LaGrange S.D. #105. Mr. Freeman seconded the Motion and it carried 4-0.

- r. Patrick Devereaux: #10-24053-C-3 (Cook – Maine)

Mr. Glorioso moved to grant a final 30-day extension to Intervenors, Maine T.H.S.D. #207 and Des Plaines S.D. #62. Mr. Freeman seconded the Motion and it carried 4-0.

- s. Paul Van Der Molen: #10-03585-R-2 (DuPage)

Mr. Glorioso moved to grant a final 30-day extension to Intervenor, Wheaton-Warrenville C.U.S.D. #200. Mr. Freeman seconded the Motion and it carried 4-0.

- t. Realty Associates Properties, LLC: #10-03579-I-3 (DuPage)
Realty Associates Properties, LLC: #10-03558-I-3 (DuPage)

Mr. Glorioso moved to grant a final 30-day extension to Intervenor, Glenbard T.H.S.D. #87, in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 4-0.

- u. UTI: #10-02205-C-3 (DuPage)

Mr. Glorioso moved to grant a final 30-day extension to each of the Intervenors, Glenbard T.H.S.D. #87, and Marquardt S.D. #15. Mr. Freeman seconded the Motion and it carried 4-0.

- v. Village of Summit: #10-22877-I-2 (Cook – Lyons)

Mr. Glorioso moved to grant a final 30-day extension to Intervenor, Argo C.H.S.D. #217. Mr. Freeman seconded the Motion and it carried 4-0.

- w. Wal-Mart Stores, Inc.: #10-27631-C-2 (Cook – Proviso)

Mr. Freeman moved to grant a final 60-day extension to Intervenors, City of Northlake, and S.D. #87. Mr. Goral seconded the Motion and it carried 3-0 with Mr. Glorioso recusing.

- x. Lansing Sportman's Club: #10-25175-C-3 (Cook – Bloom)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, S.D. #215. Mr. Glorioso seconded the Motion and it carried 4-0.

- y. Jesal Patel: #11-00004-C-2 (Will)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Village of Glendale Heights. Mr. Glorioso seconded the Motion and it carried 4-0.

- z. Sears Holding Company: #10-27797-C-3 (Cook – Leyden)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Veteran's Park District. Mr. Glorioso seconded the Motion and it carried 4-0.

- aa. Kraft Foods, Inc.: #10-27804-C-3 (Cook – Northfield)

Mr. Freeman moved to grant a final 60-day extension to Intervenors, New Trier T.H.S.D. #203 and Sunset Ridge S.D. #29. Mr. Glorioso seconded the Motion and it carried 4-0.

- bb. Crest Hill Land Development LLC: #11-00003-C-2 (Will)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Richland Grade School District #88A. Mr. Glorioso seconded the Motion and it carried 4-0.

- cc. Marriott International, Inc.: #10-01782-C-3 (Kane)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, C.U.S.D. #300. Mr. Glorioso seconded the Motion and it carried 4-0.

- dd. Ford Motor Company – Stamping Plant: #10-26110-I-3 (Cook – Bloom)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Bloom T.H.S.D. #206. Mr. Glorioso seconded the Motion and it carried 4-0.

- ee. Commonwealth Edison: #10-23323-I-3 (Cook – Stickney)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, J. Sterling Morton H.S.D. #201. Mr. Glorioso seconded the Motion and it carried 4-0.

- ff. Sylvia Margolies: #10-26676-R-2 (Cook – New Trier)
Kenneth Viellieu: #10-26709-R-2 (Cook – New Trier)
Jennifer Armetta: #10-27579-R-2 (Cook – New Trier)

Mr. Freeman moved to grant a final 60-day extension to Intervenors, New Trier T.H.S.D. #203 and Avoca S.D. #37. Mr. Glorioso seconded the Motion and it carried 4-0 in each of the appeals listed above.

- gg. Michael Cohen: #10-26922-R-2 (Cook – New Trier)

Mr. Freeman moved to grant a final 60-day extension to Intervenors, New Trier H.S.D. #203 and Glencoe S.D. #35. Mr. Glorioso seconded the Motion and it carried 4-0.

- hh. Florence Boone: #10-27840-R-2 (Cook – New Trier)
David Helfand: #10-28327-R-3 (Cook – New Trier)
Jay Dempsey: #10-28797-R-2 (Cook – New Trier)

Mr. Freeman moved to grant a final 60-day extension to Intervenors, New Trier T.H.S.D. #203 and Glencoe S.D. #35 in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

- ii. Ameren Energy Generating Company: #10-04109-I-3 (Jasper)

Mr. Goral moved to grant a final 90-day extension to Intervenors, Wade Township, Newton Public Library, S. Muddy Township, Wade Fire Protection District, Jasper County, IL., Eastern Comm. College #529, Jasper Unit #1, Multi-Township District B, and N. Muddy Township. Mr. Glorioso seconded the Motion and it carried 4-0.

- jj. AT & T Services, Inc.: #10-24180-C-3 (Cook – Bloom)

Mr. Goral moved to grant a final 60-day extension to Intervenor, Bloom T.H.S.D. #206. Mr. Glorioso seconded the Motion and it carried 4-0.

- kk. Anthony Rizza: #10-25225-C-2 (Cook – Orland)

Mr. Glorioso moved to grant a final 30-day extension to Intervenor, Kirby S.D. #140. Chairman Crist seconded the Motion and it carried 4-0.

- ll. Robert Bosch, LLC: #10-25680-I-3 (Cook – Proviso)

Mr. Goral moved to grant a final 30-day extension to Intervenor, Broadview Public Library District. Chairman Crist seconded the Motion and it carried 3-0 with Mr. Glorioso recusing.

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Proviso T.H.S.D. #209. Chairman Crist seconded the Motion and it carried 3-0 with Mr. Glorioso recusing.

- mm. Best Buy: #10-23648-C-3 (Cook – Maine)
BGE, Ltd.: #10-23756-C-3 (Cook – Maine)
Kris Oster, Target Corporation: #10-24009-C-3 (Cook – Maine)

Mr. Freeman moved to grant a final 30-day extension to Intervenor, Niles Public Library District, in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

- nn. Orland Auto Mall: #10-24839-C-3 (Cook – Orland)
American Financial Funding Corp.: #10-25221-I-2 (Cook – Orland)

Joseph Rizza: #10-25187-C-3 (Cook – Orland)

Carson Pirie Scott & Company: #10-26564-C-3 (Cook – Orland)

Mr. Freeman moved to grant a final 30-day extension to Intervenor, Orland Park Public Library, in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

oo. Glenn Burchett: #10-02030-R-1 (Kane)

Mr. Glorioso moved to deny the request to vacate dismissal order. Chairman Crist seconded the Motion and it carried 4-0.

pp. Joseph Lamargo: #10-24510-R-1 (Cook – Orland)

Mr. Glorioso moved to reinstate the appeal and notify the Cook County Board of Review. Chairman Crist seconded the Motion and it carried 4-0.

qq. Drag City Real Estate Co., LLC: #10-30315-R-1 (Cook – Jefferson)

Mr. Freeman moved to reinstate the appeal and notify the Cook County Board of Review. Chairman Crist seconded the Motion and it carried 4-0.

rr. Scott & Kerstin Reilly: #10-00682-R-1 (Will)

Mr. Freeman moved to deny the request to reinstate. Mr. Goral seconded the Motion and it carried 4-0.

ss. Harold Van Kley: #10-20251-R-1 (Cook – Palos)

Mr. Glorioso moved to reinstate the appeal and write the decision based on the evidence. Chairman Crist seconded the Motion and it carried 4-0.

tt. Frank Pintz: #09-27066-C-2 (Cook – Northfield)

Mr. Freeman moved to deny the request to exclude evidence and grant Intervenor 30-day rebuttal period. Chairman Crist seconded the Motion and it carried 4-0.

uu. Bruce Roberts: #10-27643-C-1 (Cook – Palatine)

Mr. Glorioso moved to deny the request to issue subpoenas. Chairman Crist seconded the Motion and it carried 4-0.

5. Attachments

Decisions A-F and Z

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. Goral seconded the Motion and it carried 4-0.

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

As to Attachment C, Mr. Freeman moved to approve the attachment. Chairman Crist seconded the Motion and it carried 3-0 with Mr. Goral recusing.

As to Attachment D, Mr. Goral moved to approve the attachment. Chairman Crist seconded the Motion and it carried 3-0 with Mr. Freeman recusing.

As to Attachment E, Mr. Goral moved to approve the attachment. Chairman Crist seconded the Motion and it carried 3-0 with Mr. Glorioso recusing.

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

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

Workload Report:

Mr. Apostol presented the monthly Workload Report for review and discussion. He reported new appeal filings have continued to increase significantly over the previous year. He stated staff will continue to review new decision templates that could assist in accelerating the decision process. He reported he will be working with designated ALJ and IT staff to complete this and the online filing project in 2013.

6. Other Business

There was no other business before PTAB at this time.

7. Adjournment

Mr. Freeman moved to adjourn the meeting at 11:00 a.m. The Motion was seconded by Mr. Goral and it carried 4-0.

Respectfully submitted,

Louis G. Apostol, JD, CAE
Executive Director

LGA/dl