



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 & General Counsel

Suburban North Regional Office
9511 W. Harrison St., Suite LL-54
Des Plaines, Illinois 60016
(T) 847.294.4121
(F) 847.294.4799

**Minutes of the
Property Tax Appeal Board Meeting
Held on December 9, 2014
Des Plaines, Illinois**

- 1. ROLL CALL:** Chairman Don Crist; Jim Bilotta; Kevin Freeman; Mauro Glorioso; and Mickey Goral.

STAFF: Louis G. Apostol, JD, CAE, Executive Director & General Counsel;
Steve Waggoner, Chief Administrative Law Judge;
Dianne Lerman, Recording Secretary

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

- 2. Approval of the Board Minutes for the November 13, 2014 Meeting:**

Mr. Goral moved to approve the Board Minutes of November 13, 2014. Mr. Glorioso seconded the Motion and it carried 3-0.

Mr. Freeman joined the meeting shortly after approval of the Board Minutes.

- 3. Adoption or Amendments to the Agenda:**

GBC Metals, LLC 12-01660-I-3 was discussed as an item for information only. This appeal was filed in administrative review.

Mr. Glorioso moved to adopt the Agenda as presented. Chairman Crist seconded the Motion and it carried 4-0.

Mr. Goral moved to allow Mr. Bilotta to participate in the meeting via cell phone until his arrival as he was delayed in traffic and expected to arrive shortly. Mr. Glorioso 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

4. Executive Director's Report:

Mr. Apostol reported on the status of the FY15 budget and other operational issues at PTAB. He stated PTAB continues to stay within its FY15 budget allocation. He also distributed and reviewed copies of the proposed FY16 agency budget.

Mr. Apostol presented an update on the progress of ALJs and other staff. He reported staff is doing very well and expects PTAB to experience another record breaking year with closed decisions. He also stated PTAB will continue to utilize 75-day staff at both Des Plaines and Springfield offices to assist in reducing the backlog.

Mr. Apostol distributed the proposed January 2015 Regulatory Agenda for information and discussion. He stated this will amend the Practice and Procedure for Hearings before the Property Tax Appeal Board under (86 Ill.Admin.Code 1910) by permitting electronic filing of petitions, evidence, etc, and by also transmitting documents. He further these amendments will assist taxpayers and practitioners and save significant mailing costs.

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 reported the management audit has been completed by the Auditor General's office. He further reported management will continue to work to remain in compliance with the auditor's recommendations and guidelines.

Mr. Apostol distributed copies of the 2013 Synopsis of Representative Cases. He reported Section 16-190(a) of the Property Tax Code (35 ILCS 200/16(a), requires the Property Tax Appeal Board to publish a volume of representative cases decided by the Board. He stated this document will be distributed to all Illinois Chief County Assessment Officers via the PTAB website at www.ptabil.com or by U.S. Mail. He further stated this document will be available to both practitioners and taxpayers via the website or by mail upon request.

Mr. Apostol reminded the Board the next PTAB meeting will be in Springfield on Tuesday, January 13th at 10:00 am, and all future PTAB meetings will start at 10:00 a.m.

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

5. Discussion of Motions

- a. Marquardt School District #15: #13-03767-C-3 (DuPage)
Marquardt Grade School District #15: #13-03768-I-3 (DuPage)

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

- b. Ottawa Pavilion: #13-04192-C-3 (LaSalle)

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

- c. Hunt Companies, Inc.: #13-04343-C-3 (St. Clair)
Scott AFB Properties: #13-04344-C-3 (St. Clair)

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

- d. Dearborn Street Holdings, LLC: #13-20767-C-1 (Cook – Evanston)

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

- e. James Gilchrist: #13-20826-R-1 (Cook – Oak Park)

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

- f. Fuqiang Shi: #13-20827-R-1 (Cook – Oak Park)

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

- g. Edwin Frisse Trust: #13-00039-C-2 (Madison)
Highland Machine & Screw Products Co.: #13-00040-C-2 (Madison)
Impella Investments LLC: #13-00218-C-3 (Madison)
Edwardsville Industrial Park LP: #13-00219-C-3 (Madison)
Glenhaven Gardens of Alton: #13-00977-C-3 (Madison)

Mr. Freeman moved to grant the Madison County Board of Review a final 90-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- h. RFMS: #13-00122-C-2 (Bureau)

Mr. Freeman moved to grant the Bureau County Board of Review a final 90-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- i. Ray Tebo: #13-02014-R-1 (Kankakee)

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

- j. Robb Perry: #13-04239-R-1 (Coles)

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

- k. Stanley Weiss: #13-01652-R-1 (Lake)
Vernon Hills SLF: #13-01654-C-3 (Lake)
Vernon Hills SA Associates, L.P.: #13-01655-C-3 (Lake)

Mr. Freeman moved to grant a final 60-day extension for the Class 1 appeal and a final 90-day extension for the Class 3 appeals listed above. Chairman Crist seconded the Motion and it carried 5-0.

- l. Valerie Stabenow: #13-04189-R-1 (Stephenson)
Donald Yee: #13-04326-R-1 (Stephenson)
Jerry Siedenbug: #13-04388-R-1 (Stephenson)
Jim DeMeester: #13-04402-R-1 (Stephenson)

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

- m. Gautam Patel & Jai Ma Enterprises Inc.: #12-05040-C-1 (Coles)

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

- n. Old Second National Bank Airport Rd Plaza: #12-04377-C-3 (McHenry)

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

- o. Prairie Central Cooperative Inc.: #13-00116-C-2 (McLean)
Eric Hoogland Partnership/Family Video: #13-00117-C-1 (McLean)
BT Land Trust/Leman: #13-00118-C-3 (McLean)
Thornton's Oil Corp.: #13-00119-C-1 (McLean)
David Bridgers Thornton's, Inc: #13-00120-C-1 (McLean)
Evansville West Hotel Ventures, LLC: #13-00121-C-1 (McLean)
Prairie Central Cooperative Inc.: #13-00152-C-1 (McLean)

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

- p. Countryside Healthcare Center LLC: #12-01383-C-3 (Kane)

Mr. Freeman moved to grant the Kane County Board of Review a final 90-day extension. Mr. Goral seconded the Motion and it carried 5-0.

- q. Peter Lloyd-Jones: #13-04368-R-1 (Kane)
Windsor West Townhome Association: #13-04416-R-1 (Kane)
Mulberry Grove Condominium: #13-04426-R-1 (Kane)
Michael Loss: #13-04449-R-1 (Kane)
Joseph Middona: #13-04450-R-1 (Kane)
Moung Ra Kim: #13-04451-R-1 (Kane)
Alina Moldovan: #13-04452-R-1 (Kane)
Mulberry Grove Condominium Association: #13-04453-R-1 (Kane)
Windsor West Townhome Association: #13-04459-R-1 (Kane)
Windsor West Townhome Association: #13-04460-R-1 (Kane)
Nicole Martinez: #13-04486-R-1 (Kane)

Mr. Goral 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 5-0.

- r. Windsor West Townhome Assoc.: #13-04479-R-3 (Kane)
Mulberry Grove Condominium Association: #13-04480-R-3 (Kane)

Mr. Freeman moved to grant the Kane County Board of Review a final 90-day extension in each of the appeals listed above. Mr. Goral seconded the Motion and it carried 5-0.

- s. Patricia & Leroy Hagenbauch: #13-00787-R-1 (Peoria)
Jay Janssen: #13-00797-C-2 (Peoria)
Chris Renner Properties Inc.: #13-00806-C-1 (Peoria)
Shea Family Charitable: #13-00812-C-1 (Peoria)
DOC Property LLC: #13-00813-C-1 (Peoria)
HCD Properties LLC: #13-00814-C-1 (Peoria)
Leonard Unes: #13-00816-C-1 (Peoria)
TRI-JEN Inc. (Taco Bell): #13-00817-C-1 (Peoria)
Floyd Rashid: #13-00819-C-1 (Peoria)
Twin Towers Mall: #13-00821-C-1 (Peoria)
River Station LLC: #13-00823-C-1 (Peoria)
Kermit Huber: #13-00827-C-1 (Peoria)
Bud Grieves: #13-00830-C-2 (Peoria)
Peoria Properties Unlimited: #13-00831-C-1 (Peoria)
Doug Orear & Beverly Vilberg: #13-00834-C-1 (Peoria)
JC Rentals LLC: #13-00841-C-1 (Peoria)
Jeffrey Abraham: #13-00849-R-1 (Peoria)
211 Fulton Street LLC: #13-00853-C-1 (Peoria)
HCD Properties LLC: #13-00855-C-1 (Peoria)
Floyd Rashid: #13-00856-C-1 (Peoria)
Floyd Rashid: #13-00857-R-1 (Peoria)
Gene Gebhards: #13-00858-C-1 (Peoria)
Roger Monroe Angilello: #13-00859-C-1 (Peoria)
Michael Cook: #13-00861-C-1 (Peoria)
Colonial Chapel: #13-00863-C-1 (Peoria)
211 Fulton Street LLC: #13-00864-C-1 (Peoria)
211 Fulton Street LLC: #13-00865-C-1 (Peoria)
Maurice Joseph: #13-00866-C-1 (Peoria)
Robert Bosch, LLC: #13-00896-I-3 (Peoria)
Haefli Brothers: #13-01052-C-1 (Peoria)
Jeffery Green: #13-01053-C-1 (Peoria)
Five Star Acquisitions, LLC: #13-01054-C-1 (Peoria)
Trust #77-6385-00-7: #13-01055-C-1 (Peoria)
JC Rentals: #13-01056-C-1 (Peoria)
Elm Enterprises LLC: #13-01057-C-1 (Peoria)
Affina Corporation (HGS): #13-01062-C-2 (Peoria)

Haefli Brothers: #13-01064-C-1 (Peoria)
Haefli Brothers: #13-01065-C-1 (Peoria)
Larry O’Russa: #13-01066-C-1 (Peoria)
John Miller: #13-01068-C-1 (Peoria)
Affina Corporation (HGS): #13-01070-C-2 (Peoria)
7620 University LLC: #13-01073-C-2 (Peoria)
Dries Lane Partnership: #13-01074-C-1 (Peoria)
DDM LLC: #13-01075-C-1 (Peoria)
Pearl & Tim Shay: #13-01079-C-1 (Peoria)
Rockwood LLC: #13-01083-C-1 (Peoria)
Peoria Country Club: #13-01085-C-1 (Peoria)
LLG LLC: #13-01086-C-3 (Peoria)
Pearl Enterprises Land Trust: #13-01087-C-1 (Peoria)
Pearl Enterprises Land Trust: #13-01088-C-1 (Peoria)
Multi-Ad Services Inc.: #13-01093-C-1 (Peoria)
Archita Reddy: #13-01094-C-1 (Peoria)
Belcrest Services Ltd: #13-01103-C-1 (Peoria)
O’Connell S Properties: #13-01104-C-1 (Peoria)
O’Connell S Properties: #13-01105-C-1 (Peoria)
O’Connell S Properties: #13-01107-C-1 (Peoria)
Jasco Holdings, LLC: #13-01153-C-2 (Peoria)

Mr. Freeman moved to grant the Peoria County Board of Review a final 90-day extension in each of the appeals listed above. Mr. Goral seconded the Motion and it carried 5-0.

- t. Beloit Memorial Hospital, Inc.: #12-03161-C-3 (Winnebago)

Mr. Freeman moved to grant a 90-day extension to Intervenor, Hononegah C.H.S.D. #207 and Kinnikinnick C.C.S.D. #131. Mr. Glorioso seconded the Motion and it carried 4-0 with Mr. Goral recusing.

- u. Globe Corporation: #13-01634-C-3 (Lake)

Mr. Glorioso moved to grant a final 60-day extension to Intervenor, Woodland S.D. #50. Chairman Crist seconded the Motion and it carried 5-0.

- v. Edgewater Walk Condominium: #12-21405-R-2 (Cook – Bremen)

Mr. Glorioso moved to grant a final 60-day extension to Intervenor, Bremen C.H.S.D. #228. Chairman Crist seconded the Motion and it carried 5-0.

- w. ALERIS: #11-27571-I-2 (Cook – Bloom)

Mr. Bilotta moved to grant a final 30-day extension to Intervenor, Chicago Heights S.D. #170. Mr. Freeman seconded the Motion and it carried 5-0.

- x. Orland Park Memory Care, Inc.: #11-27762-C-2 (Cook – Orland)

Mr. Bilotta moved to grant a final 90-day extension to Intervenors, Orland Park Public Library, Village of Orland Park, Orland Fire Protection Dist., S.D. #230, and S.D. #135. Mr. Glorioso seconded the Motion and it carried 5-0.

- y. Framarx/Waxstar Corp: #11-28934-I-2 (Cook – Bloom)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Steger S.D. #194. Mr. Glorioso seconded the Motion and it carried 5-0.

- z. Richard Salberg: #09-36050-R-2 (Cook – New Trier)

Mr. Freeman moved to grant a final 60-day extension to Intervenors Glencoe S.D. #35 and New Trier T.H.S.D. #203,. Mr. Glorioso seconded the Motion and it carried 5-0.

- z. Con-Way Freight, Inc.: #13-03400-I-3 (LaSalle)

Mr. Freeman moved to grant a final 60-day extension to Intervenors, City of LaSalle and Waltham C.C.S.D. #185. Mr. Glorioso seconded the Motion and it carried 5-0.

- aa. L.B. Anderson & Company, Inc.: #13-03266-C-3 (DuPage)

Mr. Freeman moved to grant a final 60-day extension to Intervenors, Lake Park H.S.D. #108, Bloomingdale S.D. #13, and College of DuPage. Mr. Glorioso seconded the Motion and it carried 5-0.

- bb. JP Morgan Chase & Co.: #13-03149-C-2 (DuPage)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Wheaton/Warrenville C.U.S.D. #200. Mr. Glorioso seconded the Motion and it carried 5-0.

- cc. PNC Realty Services: #12-03444-C-3 (DuPage)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, College of DuPage District #522 and Lake Park S.D. #208. Mr. Glorioso seconded the Motion and it carried 5-0.

- dd. Atkore International, Inc.: #11-31180-I-3 (Cook – Thornton)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Hazel Crest S.D. #152.5 and Thornton H.S.D. #205. Mr. Glorioso seconded the Motion and it carried 5-0.

- ee. Markcan, LLC: #12-30743-I-3 (Cook – Thornton)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Thornton T.H.S.D. #205 and Hazel Crest S.D. #152.5. Mr. Glorioso seconded the Motion and it carried 5-0.

- ff. AJ Properties, LLC: #12-03854-C-3 (DuPage)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Wheaton/Warrenville S.D. #200. Mr. Glorioso seconded the Motion and it carried 5-0.

- gg. Walgreens: #13-02687-C-2 (DuPage)
Walgreens: #13-02794-C-2 (DuPage)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Indian Prairie C.U.S.D. #204 and City of Aurora, in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- hh. Home Depot USA, Inc.: #13-00419-C-3 (Will)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Homer C.C.S.D. #33C and Lockport T.H.S.D. #205. Mr. Glorioso seconded the Motion and it carried 5-0.

- ii. Macy's Distribution Center: #13-02628-C-3 (Kendall)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Minooka C.S.D. #201 and Minooka C.H.S.D. #111. Mr. Glorioso seconded the Motion and it carried 5-0.

- jj. IDI Services: #12-03935-C-3 (DuPage)
L. B. Anderson & Company, Inc.: #13-03268-C-3 (DuPage)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Marquardt S.D. #15, in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- kk. IDI Services: #11-03552-C-3 (DuPage)
Graybar Electric Company, Inc.: #11-03557-I-3 (DuPage)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Marquardt S.D. #15, in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- ll. CLP Pekin IL Owner LLC: #13-00355-C-3 (Tazewell)

Mr. Bilotta moved to grant the Motion to Strike. Mr. Freeman seconded the Motion and it carried 5-0.

- mm. Walgreens: #13-01683-C-2 (Madison)

Mr. Freeman moved to deny the request to rescind default. Mr. Goral seconded the Motion and it carried 5-0.

- nn. Beloit Memorial Hospital, Inc.: #11-01316-C-3 (Winnebago)

Mr. Bilotta moved to deny the request to vacate default. Mr. Freeman seconded the Motion and it carried 4-0 with Mr. Goral recusing.

6. Attachments

Decisions A-F and Z

As to Attachment A, Mr. Freeman moved to approve the attachment. Mr. Glorioso 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.

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

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

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

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

As to Attachment Z, Mr. Bilotta moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 5-0 with Mr. Freeman recusing on item #2009-34555-R-1.

Workload Report

Mr. Apostol presented the Workload Report for information and review. This report reflects open appeals at the beginning of the year, new appeals added during the year, appeals closed during the year and appeals pending at the end of the year. He reported PTAB continues to make significant progress in closing a record number of appeals. He projected with adequate funding, PTAB will close between 23,000 to 24,000 appeals in FY15. This will represent a 21% increase in closed appeals from last year and a 260% increase since FY02.

7. Other Business

The Board wished the staff a very Merry Christmas, Happy Holidays and a Happy and Joyous New Year in 2015.

8. Adjournment

Mr. Freeman moved to adjourn the meeting at 10:15 a.m. Mr. Glorioso seconded the Motion and it carried 5-0.

Respectfully submitted,

Louis G. Apostol, JD, CAE
Executive Director & General Counsel

LGA/dl