



State of Illinois
PROPERTY TAX APPEAL BOARD

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**Minutes of the
Property Tax Appeal Board Meeting
Held on January 13, 2015
Springfield, Illinois**

- 1. ROLL CALL:** Chairman Don Crist; Jim Bilotta; Kevin Freeman (via conference call); 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 10:00 a.m.

- 2. Approval of the Board Minutes for the December 9, 2014 Meeting:**

Mr. Bilotta moved to approve the Board Minutes of December 9, 2014 as presented. Mr. Goral seconded the Motion and it carried 4-0.

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

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

Chairman Crist moved to allow Mr. Freeman to participate in the meeting via conference call Mr. Glorioso seconded the Motion and it carried 4-0.

- 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 further stated that PTAB's FY16 appropriation request has been submitted to both CMS and OMB and will work with staff to clarify all outstanding budget issues.

BOARD MEMBERS

Michael J. (Mickey) Goral
Rockford

Kevin L. Freeman
Chicago

Mauro Glorioso
Westchester

Jim Bilotta
Lockport

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

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 distributed a report on open appeals through the 2009 tax year. He stated these very few appeals have been primarily stayed by actions under administrative review in the Appellate and other courts. He further stated staff is working to resolve these matters as soon as possible.

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

Mr. Apostol presented an IT update for review and discussion. He reported new equipment has been installed and configured at both the Springfield and Des Plaines office. He further reported the DocuWare scanning project is almost completed and IT is waiting for CMS to install software and establish security groups in advance of staff scanning. He also reported the testing of the existing PTAB 2000 system is running on the Microsoft SQL server and will have IT prepare a status update in advance of the March 2015 meeting in Springfield.

Mr. Apostol reported that PTAB's 2015 Regulatory Agenda appeared in the Illinois Register on December 19th Volume 38, Issue 51 at Page 23821. He again 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 stated these amendments will assist taxpayers and practitioners and save significant mailing costs.

Mr. Apostol reminded the Board the next meeting will in Des Plaines on Tuesday, February 10th at 10:00 a.m., and all subsequent PTAB meetings will start at 10:00 a.m.

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

5. Discussion of Motions

- a. Sari Higgins: #13-24841-R-1 (Cook – Maine)
Chris & Kathleen Kornely: #13-24854-R-1 (Cook – Maine)
Robert Baumgarten: #13-24855-R-1 (Cook – New Trier)
Cynthia Helle: #13-24856-R-1 (Cook – New Trier)

Mr. Glorioso moved to grant a final 30-day extension in each of the appeals listed above. Mr. Bilotta seconded the Motion and it carried 5-0.

- b. 120 Chicago Condominiums Association: #13-21115-R-1 (Cook – Oak Park)
Slobodan Pavlovic: #13-21120-C-1 (Cook – Rogers Park)

Mr. Glorioso moved to grant a final 30-day extension in each of the appeals listed above. Mr. Bilotta seconded the Motion and it carried 5-0.

- c. Terry Hansen: #13-04155-C-1 (Jersey)
Terry Hansen: #13-04157-R-1 (Jersey)
Terry Hansen: #13-04158-F-2 (Jersey)
Terry Hansen: #13-04159-C-1 (Jersey)
Terry Hansen: #13-04160-R-1 (Jersey)
Terry Hansen: #13-04161-C-1 (Jersey)
Terry Hansen: #13-04162-C-1 (Jersey)
Terry Hansen: #13-04163-R-1 (Jersey)
Terry Hansen: #13-04156-R-1 (Jersey)

Mr. Bilotta moved to grant a 30-day extension in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 5-0.

- d. Cedar Pointe Rehab & Nursing Center: #13-21387-C-3 (Cook – Cicero)

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

- e. Fred Schwer Exelon Corporation: #11-05318-I-3 (DeWitt)

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

- f. Mohammed Zahid: #12-04996-C-3 (Kane)

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

- g. Hy-Vee Food Stores, Inc.: #13-02685-C-3 (Knox)

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

- h. Julie Kaminsky: #13-02431-R-1 (McHenry)
Bob Friel: #13-02758-R-1 (McHenry)
Scott Sosnowski: #13-02759-R-1 (McHenry)
Faith Ernest: #13-03370-R-1 (McHenry)
James & Jane O'Donnell: #13-03371-R-1 (McHenry)
Sandra & John Figiel: #13-03372-R-1 (McHenry)
Frank Yachinich: #13-02885-R-1 (McHenry)
Mary Ann Chaney: #13-03373-R-1 (McHenry)
Carol Swenson Dennis: #13-03374-R-1 (McHenry)
Apex 720, LLC: #13-03777-C-3 (McHenry)

Mr. Bilotta moved to grant the McHenry 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.

- i. Gramecy Reality: #13-01173-C-3 (Peoria)

Mr. Bilotta moved to grant the Peoria County Board of Review an extension until 3-10-15. Chairman Crist seconded the Motion and it carried 5-0.

- j. Beloit Memorial Hospital, Inc.: #13-02484-C-3 (Winnebago)

Mr. Freeman moved to grant the Winnebago County Board of Review a final 90-day extension. Mr. Bilotta seconded the Motion and it carried 4-0 with Mr. Goral recusing.

- k. Schaum Company Trust: #09-36051-C-2 (Cook - Schaumburg)
William Rainey Harper College: #11-28307-C-2 (Cook – Schaumburg)
Jack Gore: #11-32396-C-2 (Cook – Schaumburg)

Mr. Glorioso moved to grant Intervenors, Palatine T.H.S.D. #211 and Schaumburg C.C.S.D. #54, a final 30-day extension in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 5-0.

- l. CVS Realty Company: #12-32571-C-2 (Cook – Niles)
Mark McCracken: #12-32588-C-2 (Cook – Niles)
Bloomington: #12-32646-C-3 (Cook – Niles)
Skokie Cambridge Realty, LLC: #12-33014-C-3 (Cook – Niles)
Loeber Motors, Inc.: #12-33018-C-2 (Cook – Niles)

Mr. Glorioso moved to grant Intervenor, Niles T.H.S.D. #219, a final 30-day extension in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 5-0.

- m. Lexington Lion Chicago LP: #12-30653-C-3 (Cook – N. Chicago)

Mr. Bilotta moved to grant Intervenor, Chicago Board of Education, a final 45-day extension. Chairman Crist seconded the Motion and it carried 5-0.

- n. Illinois Valley Community College: #08-07085-I-3 (Putnam)

Mr. Glorioso moved to grant Intervenor (owner), Marquis Energy LLC, a final 90-day extension. Mr. Goral seconded the Motion and it carried 5-0.

- o. Welsh Properties LLC: #11-03093-I-3 (DuPage)

Mr. Bilotta moved to grant Intervenor, Queen Bee S.D. #16, a final 60-day extension. Chairman Crist seconded the Motion and it carried 5-0.

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

Mr. Freeman moved to grant Intervenor, Village of South Chicago Heights, a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- q. JPMorgan Chase & Co.: #13-03156-C-3 (DuPage)

Mr. Freeman moved to grant Intervenor, Village of Glendale Heights, a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- r. KA Steel Chemicals: #10-35369-I-2 (Cook – Lemont)

Mr. Freeman moved to grant Intervenor, Lemont T.H.S.D. #210, a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- s. Parkside Estates, L.P.: #13-03621-C-3 (DuPage)

Mr. Freeman moved to grant Intervenor, Village of Glendale Heights, a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- t. Welsh Properties LLC: #12-03987-I-3 (DuPage)
L.B. Anderson & Company, Inc.: #13-03268-C-3 (DuPage)

Mr. Freeman moved to grant Intervenor, Village of Glendale Heights, a final 60-day extension in each of the appeals listed above. Mr. Bilotta seconded the Motion and it carried 5-0.

- u. Carson Pirie Scott & Co.: #12-29866-C-3 (Cook – Wheeling)

Mr. Freeman moved to grant Intervenor, River Trails S.D. #26, a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- v. Ramzi Fakhouri: #12-29483-C-2 (Cook – Thornton)

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

- w. ESAP Portfolio, LLC: #12-03856-C-3 (DuPage)

Mr. Freeman moved to grant Intervenors, Lake Park H.S.D. #108 and College of DuPage #522, a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

x. Willow Hill Executive Center: #11-31677-C-2 (Cook – Northfield)

(1) Mr. Freeman moved to grant Intervenor, New Trier T.H.S.D. #203, a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

(2) Mr. Freeman moved to grant Intervenor, Sunset Ridge S.D. #29, a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

y. Manulife Financial: #13-01339-C-2 (Lake)

Mr. Freeman moved to grant Intervenor, Adlai E. Stevenson H.S.D. #125 and Aptakisic-Tripp S.D. #102, a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

z. ART Mortgage Borrower Propco 2010-4, LLC: #13-01205-I-3 (Ogle)

Mr. Bilotta moved to grant a 60-day extension to Intervenor, Creston C.C.S.D. #161, Flagg-Rochelle Public Library, and Rochelle Twp. H.S. Mr. Glorioso seconded the Motion and it carried 5-0.

aa. Hamilton Partners: #13-03823-I-3 (DuPage)

Mr. Glorioso moved to grant Intervenor, Itasca Tax Consortium, a final 60-day extension. Chairman Crist seconded the Motion and it carried 5-0.

bb. DCT Industrial Trust: #12-03922-I-3 (DuPage)

Chairman Crist moved to grant Intervenor, College of DuPage, a final 30-day extension. Mr. Goral seconded the Motion and it carried 5-0.

cc. LDP Management: #12-24433-R-2 (Cook – New Trier)

Mr. Glorioso moved to grant a final 60-day extension to Intervenor, New Trier T.H.S.D. #203, Village of Wilmette, Wilmette Park District, and Wilmette S.D. #39. Mr. Goral seconded the Motion and it carried 5-0.

dd. Series V of IBT Holdings, LLC: #12-27254-C-2 (Cook – Thornton)

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

- ee. GA Tri State Office Park, LLC: #13-04500-C-3 (Lake)

Mr. Glorioso moved to grant Intervenor, Adlai E. Stevenson H.S.D. #125, a final 60-day extension. Mr. Goral seconded the Motion and it carried 5-0. Mr. Goral seconded the Motion and it carried 5-0.

- ff. Florence Boone: #11-24003-R-2 (Cook – New Trier)
Harris Bank: #12-23819-C-2 (Cook – New Trier)

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

- gg. Barrington Bank & Trust Co.: #12-28084-I-2 (Cook – Orland)
Anthony V. Rizza: #12-28090-C-2 (Cook – Orland)
Jeffrey A. Kowalis: #12-28105-C-2 (Cook – Orland)

Mr. Bilotta moved to grant Intervenors, Kirby S.D. #140 and C.H.S.D. #230, a final 30-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- hh. Enterprise Holdings: #12-25787-C-3 (Cook – Leyden)

Mr. Bilotta moved to grant Intervenor, Mannheim S.D. #83 a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- ii. Park Ace Hardware: #12-28770-C-2 (Cook – Orland)

Mr. Bilotta moved to grant Intervenors, Kirby S.D. #140, C.H.S.D. #230, and Orland Fire Protection Dist., a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- jj. ARGEM, LLC: #11-23967-C-2 (Cook – Palos)

Mr. Bilotta moved to grant Intervenors, S.D. #118 and S.D. #230, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- kk. I.A. Ruder, Sr.: #11-30932-C-2 (Cook – Orland)

Mr. Bilotta moved to grant Intervenor, Orland Park Public Library, Village of Orland Park, Orland Fire Protection Dist., S.D. #230, and S.D. #135, a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- ll. A.J. Smith Federal Savings Bank: #12-28074-C-2 (Cook – Orland)
Joseph R. Rizza: #12-28088-C-3 (Cook – Orland)
James M. Hughes: #12-28091-C-2 (Cook – Orland)
James M. Hughes: #12-28097-C-2 (Cook – Orland)
First Midwest Bank: #12-28101-C-2 (Cook – Orland)
Saint George Corporation: #12-28102-C-3 (Cook – Orland)
Christopher Mastorakos: #12-28109-C-2 (Cook – Orland)
Jeffrey A. Kowalis: #12-281112-C-3 (Cook – Orland)
Standard Bank & Trust Company: #12-27401-C-2 (Cook – Orland)
Crystal Tree Golf and Country Club: #12-27403-C-3 (Cook – Orland)
Baldi-Hoobyar Equities LLC: #12-27623-C-2 (Cook – Orland)
Sears Holdings Corporation: #12-27686-C-3 (Cook – Orland)

Mr. Bilotta moved to grant Intervenor, Orland Fire Protection Dist., Orland Park Public Library, S.D. #135, S.D. #230, and Village of Orland Park, a final 30-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- mm. John Williams: #12-03993-R-1 (DuPage)

Mr. Freeman moved to reinstate the appeal and notify the BOR based on the 2011 PTAB decision. Mr. Glorioso seconded the Motion and it carried 5-0.

- nn. Daniel Killian: #12-23926-R-1 (Cook – Maine)

Chairman Crist moved to deny request to accept rebuttal evidence. Mr. Freeman seconded the Motion and it carried 5-0.

- oo. Robert Miles: #11-01521-R-1 (Sangamon)

Chairman Crist moved to deny request to reinstate appeal. Mr. Freeman seconded the Motion and it carried 5-0.

- pp. Walgreens: #13-03225-C-2 (Winnebago)

Mr. Bilotta moved to deny the Winnebago County Board of Review's request to rescind default. Mr. Glorioso seconded the Motion and it carried 4-0 with Mr. Goral recusing.

- qq. High School District #120: #12-04231-C-2 (LaSalle)
High School District #120: #12-04188-C-3 (LaSalle)

Mr. Bilotta moved to rescind default and consolidate appeals for hearing purposes. Mr. Goral seconded the Motion and it carried 5-0.

- rr. Reed-Custer C.U.S.D. #255-U: #12-00643-I-3 (Will)
Exelon Generation Company, LLC: #12-00645-I-3 (Will)
Exelon Generation Company, LLC: #13-00323-I-3 (Will)
Reed Custer C.U.S.D. #255-U: #13-01048-I-3 (Will)

Mr. Glorioso move to grant the 90-day Stay of Proceedings in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 4-0 with Mr. Bilotta recusing.

- ss. WRB Refining LLC: #11-00025-I-3 (Madison)
Several Taxing Districts: #11-05956-I-3 (Madison)
WRB Refining LLC: #12-02463-I-3 (Madison)
Several Taxing Districts: #12-02794-I-3 (Madison)
WRB Refining LLC: #13-03184-I-3 (Madison)
Several Taxing Districts: #13-03228-I-3 (Madison)

Mr. Glorioso moved to grant the 90-day Stay of Proceedings in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 5-0.

- tt. Barbara Dennis: #09-26608-C-1 (Cook – Hyde Park)

Chairman Crist moved to grant the Motion to Vacate and Rescind Decision. Mr. Bilotta seconded the Motion and it carried 5-0.

6. Attachments

Decisions A- F and Z

As to Attachment A, appeals #11-31963 and #13-03344-R-1 were removed from Attachment A. Mr. Freeman moved to approve the attachment as presented. Mr. Glorioso seconded the Motion and it carried 5-0.

As to Attachment B, Mr. Glorioso moved to approve the attachment. Chairman Crist seconded the Motion and it carried 5-0.

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

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

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

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

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

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 again stated that with adequate funding, PTAB should close between 23,000 to 24,000 appeals in FY15. This represents an approximate increase of 21% from last year and a 260% increase since FY02.

7. Other Business

Chairman Crist approved the William F. Elwood Subpoena Request under Docket No. 09-24757-C-3.

Chairman Crist thanked Louis G. Apostol, PTAB's Executive Director, Steve Waggoner, Chief Administrative Law Judge and the Board of Directors for their cooperation and assistance in moving the agency forward by making significant procedural modifications and operational improvements. He noted the Executive Director has recruited a talented and professional staff all of whom have contributed to PTAB's success the past several years in an ongoing effort to assist taxpayers, practitioners and the general public with property tax issues.

8. Adjournment

Mr. Bilotta moved to adjourn the meeting at 11:25 a.m. Mr. Goral seconded the Motion and it carried 5-0.

Respectfully submitted,

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

LGA/dl