



State of Illinois
PROPERTY TAX APPEAL BOARD

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LOUIS G. APOSTOL
Executive Director & General Counsel

**Minutes of the
Property Tax Appeal Board Meeting
Held on August 12, 2015
Springfield, Illinois**

- 1. Roll Call:** Jim Bilotta; Kevin Freeman (via conference phone); Mauro Glorioso, and Jerry White (Acting).

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

Mr. Glorioso, as senior member presided over the meeting. The meeting convened at 10:00 a.m.

Mr. Bilotta moved to allow Mr. Freeman to participate in the meeting by conference phone. Mr. White seconded the Motion and it carried 3-0.

- 2. Approval of Board Minutes from the July 14, 2015 Meeting:**

Mr. Bilotta moved to approve the Board Minutes of July 14, 2015 as presented. Mr. White seconded the Motion and it carried 4-0.

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

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

- 4. Executive Director's Report**

Mr. Apostol distributed and reviewed the final FY15 year end budget numbers. He stated PTAB was in compliance with the Governor's recommendation to reduce the budget by \$165,000 and reported the number actually came in at \$203,000. He further reported the final decision total was 25,385, reflecting a 28% increase over FY14.

BOARD MEMBERS

Kevin L. Freeman
Chicago

Mauro Glorioso
Westchester

Jim Bilotta
Lockport

Jerry White (Acting)
Springfield

Mr. Apostol informed the Board the (2) Appraisal Specialist II (ALJ), Office Associate and 75-Day staff positions have been approved but are on hold at this time due to the FY16 budget impasse. He stated he is concerned that the number of decisions in FY16 will decrease due to staffing issues related to the budget. He further stated he will work with staff to maximize production with limited resources until the new budget is approved.

Mr. Apostol reported that he and selected staff continue to attend FY16 budget negotiation meetings with AFSCME. He stated additional meetings have been scheduled for August and September in Champaign, Peoria and Springfield.

Mr. Apostol reported he will continue to attend the Governor's Cabinet Meetings in Springfield and Chicago as part of the ongoing FY16 budget process. He stated the Governor's staff continues to work with agency directors to assist in reviewing processes in an effort to streamline operations and make government more efficient. He further stated PTAB has made significant changes to its operations that has reduced costs, improved efficiencies and has been well received by government taxing agencies, practitioners and taxpayers.

Mr. Apostol presented an update on the progress of new IT initiatives, some of which are as follows:

- Released the Enhanced "Appeal Status Inquiry Program" (ASI).
- Sent Notice by Email to all State County Assessment Officials and Practitioners.
- Modification to Hearing Schedule and Notice Screen in PTAB2000. Both Des Plaines and Springfield Office Addresses Listed, Saving Time in Re-entering by Hand.
- Modification to Ready for Hearing Screen in PTAB2000. Check Box to automatically Track Files in Des Plaines File Room, Eliminating Extra Step of Tracking by Springfield.
- Advanced Search Functions Added to ASI, Search by Name and Attorney Search.

Mr. Apostol thanked the IT and Management staff for continuing to review and develop new IT and other programs that will benefit taxpayers, practitioners and government agencies.

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

Mr. Apostol informed the Board he will participate in the "State of Procurement in Illinois" conference at the Capitol City Training Center in Springfield on Thursday morning, August 13th.

Mr. Apostol reminded the Board the next meeting is scheduled for Tuesday, September 8th at 10:00 a.m. in Des Plaines.

Mr. White moved to accept the Executive Director's Report. Mr. Bilotta seconded the Motion and it carried 4-0.

5. Discussion of Motions

- a. Norstates Bank: #14-00610-C-3 (Lake)

Mr. Bilotta moved to grant a 30-day extension. Mr. Freeman seconded the Motion and it carried 4-0.

- b. CS Chicago Libertyville: #14-01604-C-3 (Lake)
Reit Management: #14-01609-C-3 (Lake)

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

- c. LCN Closers: #14-01712-C-3 (Bureau)
Wallace Business Forms: #14-02365-I-3 (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.

- d. Target Corporation T-0865: #14-01439-C-3 (Lake)
1709 Joppa Avenue, LLC: #14-01437-C-1 (Lake)

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.

- e. Exelon Generation Company, LLC: #14-00953-I-3 (Ogle)

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

- f. Par-A-Dice Gaming Corp.: #14-01111-C-3 (Tazewell)

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

- g. One Earth Energy LLC: #14-00508-I-3 (Ford)

Mr. Glorioso moved to grant a 90-day extension until after completion of the 2009 appeal. Mr. Freeman seconded the Motion and it carried 4-0.

- h. Henry Labriola United Central Bank: #14-00359-C-1 (Lake)
Gerald Forsythe: #14-00397-R-1 (Will)
Ken Patel: #14-01318-C-1 (Lake)
Paul Tsakiris: #14-01319-R-1 (Lake)
Bottomline Innovators II, LLC Series: #14-01444-R-1 (Lake)
Medline Industries: #14-01446-I-3 (Lake)
Long Grove Investments, LLC: #14-01557-C-3 (Lake)
Gary Rappoport: #14-01561-R-2 (Lake)
Centro-IA Quentin Collection: #14-01562-C-3 (Lake)
Rick Hiton: #14-01563-R-1 (Lake)
New Midwest Capital, LLC: #14-01564-C-1 (Lake)
Long Grove Investments, LLC: #14-01570-C-1 (Lake)
New Midwest Capital, LLC: #14-01573-C-1 (Lake)
Twin Oaks Shopping Center: #14-01596-C-3 (Rock Island)
Josh Skolnik: #14-01865-R-1 (Lake)
MB Financial Bank: #14-01867-R-1 (Lake)

Mr. Bilotta moved to grant a final 60-day extension in each Class 1 appeal and a final 90-day extension in all Class 2 and Class 3 appeals. Mr. White seconded the Motion and it carried 4-0.

- i. Blue Jay Building Corporation: #14-21396-I-1 (Cook – Elk Grove)
Gerald Forsythe: #14-21399-C-1 (Cook – Elk Grove)

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

- j. Nicholas Bianchi: #14-21387-R-1 (Cook – Worth)
Donald Ross: #14-21389-C-1 (Cook – Bremen)
Peter Bernal: #14-21392-R-1 (Cook – Bremen)
Peter Bernal: #14-21393-R-1 (Cook – Bremen)
Peter Bernal: #14-21394-R-1 (Cook – Bremen)

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

- k. Center Point Properties: #14-21530-I-2 (Cook – Elk Grove)
SparrowHawk, LLC: #14-21552-I-2 (Cook – Elk Grove)

Central States Auto Sprinklers, Inc.: #14-21563-I-1 (Cook – Bremen)
Haskris Company: #14-21564-I-1 (Cook – Elk Grove)
Magna Group, LLC: #14-21565-I-2 (Cook – Elk Grove)
Mongar, LLC: #14-21576-I-1 (Cook – Cicero)
Palos Plaza: #14-21579-C-3 (Cook – Worth)
Najeh Zahra: #14-21580-C-2 (Cook – Riverside)
Rocky Ceravolo Colonial Coach Lines: #14-21582-C-3 (Cook – Elk Grove)
7444 West Wilson, LLC: #14-21588-I-2 (Cook – Norwood Park)
VK 189 Seegers, LLC: #14-21619-I-2 (Cook – Elk Grove)
TKM Investments, LLC: #14-21647-R-1 (Cook – Worth)

Mr. Bilotta moved to grant a final 30-day extension in each Class 1 appeal and a final 60-day extension in the Class 2 and Class 3 appeals. Mr. White seconded the Motion and it carried 4-0.

- l. Lake Park Center: #14-00369-C-2 (Lake)
Our Gang Partners L.P.: #14-00582-I-3 (Lake)

Mr. Bilotta moved to grant a final 90-day extension in each of the appeals listed above. Mr. White Seconded the Motion and it carried 4-0.

- m. Michael Lee: #14-01158-R-2 (Rock Island)

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

- n. Kraft Foods, Inc.: #14-00742-I-3 (Madison)

Mr. Bilotta moved to grant the Madison County Board of Review a final 90-day extension. Mr. White seconded the Motion and it carried 4-0.

- o. Walgreens: #14-00712-C-2 (Kane)
Woodman's Food Market, Inc.: #14-00865-C-2 (Kane)

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

- p. JD Property Mgmt, LLC: #14-02514-R-1 (Winnebago)
JD Property Mgmt, LLC: #14-02515-C-1 (Winnebago)
JD Property Mgmt, LLC: #14-02516-C-1 (Winnebago)
Rebecca Johnson: #14-02622-R-1 (Winnebago)
DJ Properties: #14-02770-C-1 (Winnebago)

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

- q. Rochelle Waste Disposal & City of Rochelle: #13-03128-C-3 (Ogle)

Mr. Mr. Freeman moved to grant Intervenor, Creston C.C.S.D. #161, a final 90-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

- r. Jeff Kroll Peryam & Kroll Research Corp.: #12-32361-C-3 (Cook – Jefferson)

Mr. White moved to grant Intervenor, City of Chicago, a 60-day extension. Mr. Bilotta seconded the Motion and it carried 4-0.

- s. One South State Propco, LLC: #12-33386-C-3 (Cook – South Chicago)

Mr. Bilotta moved to grant Intervenor, City of Chicago a final 60-day extension. Mr. Freeman seconded the Motion and it carried 4-0.

- t. Nalco Crossbow Water LLC: #10-35707-I-2 (Cook – Bloom)

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

- u. Amberwood Townhome Assoc.: #11-25122-R-2 (Cook – Lemont)
Ashbury Woods Townhomes: #11-25283-R-3 (Cook – Lemont)

Mr. Bilotta moved to grant Intervenor, Lemont Park District, a final 60-day extension in each of the above listed appeals. Mr. Freeman seconded the Motion and it carried 4-0.

- v. Walgreens: #14-00245-C-3 (Will)

Mr. Bilotta moved to grant Intervenors, Richland Grade S.D. #88A and Lockport T.H.S.D. #205, a final 60-day extension. Mr. Freeman seconded the Motion and it carried 4-0.

- w. GIS Rolling, LLC: #11-02104-I-3 (Kane)

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

- x. Delnor Community Residence: #13-02534-R-3 (Kane)

Mr. Freeman moved to grant Intervenor, St. Charles C.U.S.D. #303, a 60-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

- y. Edward Borkowski: #13-29652-C-3 (Cook – Leyden)

Mr. Freeman moved to grant Intervenor, City of Northlake, Northlake Fire Protection Dist., S.D. #87, Addison River Conservancy, Northlake Public Library Dist., a 60-day extension. Mr. Glorioso seconded the Motion and it carried 4-0.

- z. Robert & Helena Humpf: #12-05351-R-1 (DuPage)

Mr. White moved to dismiss the appeal for lack of jurisdiction. Mr. Bilotta seconded the Motion and it carried 4-0.

- aa. Edward Richards: #12-34250-R-1 (Cook – W. Chicago)

Mr. Glorioso moved to grant the request for a 30-day extension to submit rebuttal evidence. Mr. White seconded the Motion and it carried 4-0.

- bb. Richard Wyszynski: #12-30489-R-1 (Cook – W. Chicago)

Mr. Glorioso moved to grant the request for a 30-day extension to submit rebuttal evidence. Mr. White seconded the Motion and it carried 4-0.

- cc. Marquardt School District No. 15: #12-03847-I-3 (DuPage)

Mr. Freeman moved to rescind default of Intervenor, accept the evidence, and make ready for hearing. Mr. Glorioso seconded the Motion and it carried 3-1.

- dd. Jorge Trujillo: #13-27406-C-1 (Cook – Lake)

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

- ee. Michael Kazarian: #14-22255-C-1 (Cook – Berwyn)

Mr. Bilotta moved to reinstate the appeal and notify the BOR of the 5 parcels under appeal. Mr. White seconded the Motion and it carried 4-0.

- ff. SRP Sub, LLC: #14-03278-R-1 (DuPage)
Ron Jaderholm: #14-03279-R-1 (DuPage)
Inverclyde, LLC: #14-03280-R-1 (DuPage)

Mr. Freeman moved to deny request to reinstate the appeals for lack of jurisdiction. Mr. Glorioso seconded the Motion and it carried 4-0.

- gg. David & Mary Sterling Trust: #14-03370-R-2 (DuPage)

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

- hh. Yasir Kanan: #14-21417-R-1 (Cook – Lake)

Mr. Freeman moved to reinstate appeal and notify the BOR. Mr. Glorioso seconded the Motion and it carried 4-0.

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

Mr. Bilotta moved to grant the Appellant's Motion to Dismiss the Intervenors. Mr. Freeman seconded the Motion and it carried 4-0.

6. Attachments

Decisions A-F and Z

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

As to Attachment B, Mr. Bilotta moved to approve the amended attachment. Mr. White seconded the Motion and it carried 4-0.

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

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

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

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

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

Workload Report

Mr. Apostol presented and reviewed the Workload Report under the Executive Director's Report. 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 again stated FY15 was a record breaking year in that PTAB produced 25,385 decisions substantially exceeding original budget projections.

7. Other Business

Mr. Apostol reviewed the current method of sending information on PTAB business to the Board of Directors. He will report on any required changes to current practices at the next meeting in September.

8. Adjournment

Mr. Bilotta moved to adjourn the meeting at 11:20 a.m. Mr. Freeman seconded the Motion and it carried 4-0.

Respectfully submitted,

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

LGA/dl