



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 April 12, 2016
Des Plaines, Illinois**

- 1. Roll Call:** Chairman Mauro Glorioso; Kevin Freeman; Robert J. Steffen; Jerry White (Acting); and Jim Bilotta (via conference call).
Staff: Louis G. Apostol, JD, CAE, Executive Director & General Counsel; Steve Waggoner, Chief Administrative Law Judge, not present due to attending hearings, Byron Station; Dianne Lerman, Recording Secretary;
Guest: Patrick C. Doody, Attorney, Law Offices of Patrick C. Doody, in the matter of Kraft Foods, Inc., Agenda items jj. and ll.

Mr. Glorioso convened the meeting at 10:15 a.m. The members congratulated Mr. Glorioso on his recent appointment to Chairman of the PTAB Board. Mr. Glorioso thanked the Board Members, Director Louis Apostol and PTAB staff for their hard work, ongoing support and reaffirmed his continued support to best serve the taxpayers of Illinois.

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

- 2. Approval of Board Minutes from the March 8, 2016 Meeting:**

Mr. White moved to approve the Board Minutes of March 8, 2016 as presented. Mr. Glorioso seconded the Motion and it carried 5-0.

BOARD MEMBERS

Kevin L. Freeman
Chicago

Jim Bilotta
Lockport

Jerry White (Acting)
Springfield

Robert J. Steffen
South Barrington

3. Adoption or Amendments to the Agenda:

Mr. Steffen moved to amend the Agenda to move items jj and ll. from Section 5 to Section 3-A. Mr. White seconded the Motion and it carried 5-0.

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

Mr. Bilotta moved to grant the Motion to Strike evidence and default the Board of Review and the Intervenor. Mr. Glorioso seconded the Motion and it carried 5-0.

- ll. Kraft Foods, Inc.: #10-27804-C-3 (Cook – Northfield)
- Kraft Foods, Inc.: #11-28953-C-3 (Cook – Northfield)
- Kraft Foods, Inc.: #12-27685-C-3 (Cook – Northfield)
- Kraft Foods, Inc.: #13-30007-C-3 (Cook – Northfield)
- Kraft Foods, Inc.: #14-26010-C-3 (Cook – Northfield)

Mr. Glorioso moved to issue a Subpoena Duces Tecum to Kraft Food, Inc. and W.P. Carey for the production of the October 3, 2012 appraisal in their possession for tax year 2014 only, docket number 14-26010.001-C-3 through 14-26010.005-C-3 and to deny the request for issuance of the Subpoena Duces Tecum to tax years 2010 through 2013. Mr. White seconded the Motion and it carried 5-0.

4. Executive Director's Report

Mr. Apostol reviewed the operation's update and the status of the FY16 Budget. He reported negotiations with AFSCME are ongoing and does not expect a resolution before the end of June. He further stated PTAB has exhausted its supplies, postage and other administrative accounts and may have a direct impact on operations.

Mr. Apostol stated PTAB continues to utilize 75-day staff in an effort to reduce the backlog of appeals. He again reminded the Board the GOMB directed staff to prepare the FY17 budget request based on a 10% and 20% reduction from the FY16 budget appropriations request. He stated he submitted information that detailed the potential impact on operations if the reductions go into effect.

Mr. Apostol reminded the Board he appeared before the Senate Appropriations Committee on March 8th and presented PTAB's FY17 budget request. He stated the House Appropriations Committee has not yet set a date for budget hearings.

Mr. Apostol reported on his attendance and participation in the 2016 Ethics Officer Conference held on April 5th at the University of Illinois Springfield Campus.

Mr. Apostol submitted the IT update as follows:

- Microsoft Office has been upgraded on all PTAB computers from Office 2007 to Office 2013. The 2007 version was 9 years old and was at the end of its life cycle.
- The font in the decisions was changed to Times New Roman.
- The advanced search on the ASI system was modified to include the ability to search by attorney firm name. This was requested at the ISBA meeting in Springfield.
- Modifications were made to the PTAB2000 system to allow notification letters to run grouped by attorney where only one letter will print for the attorney with a listing of their dockets. Incomplete letters and first extension letters are also going to be modified to allow running grouped by attorney.
- IT staff attended the Ethics Training Help Desk training and have assisted users with logging in to the training site.
- The VoIP phones project for Springfield has been moved up at our request. PTAB has the phones with a 1 year warranty, so installation is essential before June when the warranty expires. Met with CMS, the building manager and electricians. PTAB needs new cabling installed in the old Human Rights area. PTAB will be the first to be upgraded in the Stratton building.
- Completed changes to the decision electronic distribution to allow for Pro Se decisions to be emailed if agreeable to email instead of a paper copy.
- Added the Attorney Search feature to the Appeals Status Inquiry (ASI) program under the Advanced Search feature.

Mr. Apostol reported on the progress of SB 2593 that provides for the Electronic Transfer of Information in an effort to reduce costs. He again stated PTAB is currently transferring documents electronically by agreement, of all parties, with significant reductions in mailing costs.

Mr. Apostol reported on (2) conference calls regarding the Governor's Directors meeting. He further reported no face to face meetings have been scheduled for April at this time.

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 reminded the Board the next meeting is scheduled for Tuesday, May 10th at 10:00 a.m. in Springfield.

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

5. Discussion of Motions

- a. Mario Allegro All-Star Management: #15-00047-C-1 (Champaign)

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

- b. Bernard E. Cavitt: #14-31341-C-1 (Cook – Hanover)
Nina Machi: #14-30901-R-1 (Cook – West Chicago)

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

- c. Brian Lee Bayview Loan Servicing: #14-32933-C-2 (Cook – Rich)

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

- d. MIA Property Acquisitions, LLC: #14-32960-R-1 (Cook – West Chicago)
MIA Property Acquisitions, LLC: #14-32981-R-2 (Cook – West Chicago)
MIA Property Acquisitions, LLC: #14-32957-R-2 (Cook – West Chicago)
Tarriffi Land Development, LLC: #14-32400-C-2 (Cook – West Chicago)
Harlem Court Condo Association: #14-32325-C-2 (Cook – Jefferson)
Jack Gore: #14-32176-C-3 (Cook – Schaumburg)
Jack Gore: #14-32179-C-3 (Cook – Schaumburg)
Patrick & Jennifer Kelly: #14-33712-R-1 (Cook – South Chicago)
7350 Sandlewood Property Group, Inc.: #14-33720-C-1 (Cook – Orland)
Tr #743095 Suburban Bank & Trust Co.: #14-33722-C-1 (Cook – Orland)

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

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

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

- f. Miguel Fons: #14-32229-C-1 (Cook – West Chicago)
Flayton: #14-32230-C-1 (Cook – West Chicago)
Sharon Gladholm: #14-32231-R-1 (Cook – West Chicago)
Adjustable Clamp Company: #14-32234-I-3 (Cook – West Chicago)

Pillai Vasudevan: #14-32236-R-1 (Cook – Schaumburg)
Andrew Puccinelli: #14-32238-R-1 (Cook – Schaumburg)
Chris Petrovich: #14-32240-C-1 (Cook – Schaumburg)
MOJO Realty LLC: #14-32243-C-2 (Cook – Schaumburg)
Michael Land and Development, LLC: #14-32244-C-1 (Cook – Schaumburg)
Lisa Martin: #14-32259-R-1 (Cook – Schaumburg)
Kozlowski: #14-32260-R-1 (Cook – Schaumburg)
Crystal Giles: #14-32263-R-1 (Cook – Rich)
Agnes Piersa: #14-32266-R-1 (Cook – Hyde Park)
Lazaro Nodarse: #14-32290-C-1 (Cook – Jefferson)
John Ardeljan: #14-32521-R-1 (Cook – Jefferson)
4012 N. Mozart Condo. Assn.: #14-32522-R-1 (Cook – Jefferson)
Dinesh M. Patel: #14-33943-C-1 (Cook – Bloom)

Mr. Freeman moved to grant a final 30-day extension for all Class 1 appeals and a final 60-day extension for the Class 2 and the Class 3 appeals.

- g. Zaki Abdelrahim: #14-33640-C-1 (Cook – Thornton)
Zaki Abdelrahim: #14-33641-C-1 (Cook – Thornton)
Zaki Abdelrahim: #14-33642-C-1 (Cook – Thornton)

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

- h. Mohammad Abu Ghoush: #14-33069-C-2 (Cook – Thornton)

Mr. Bilotta moved to grant a final 45-day extension. Mr. White seconded the Motion and it carried 5-0.

- i. Steven Jackson: #14-34092-R-1 (Cook – North Chicago)
Amanda Zafiropoulos: #14-34093-R-1 (Cook – Jefferson)
Maria Michalik: #14-34094-R-1 (Cook – Jefferson)
Juan Prada: #14-34095-R-1 (Cook – West Chicago)
Juan Prada: #14-34096-R-1 (Cook – West Chicago)
S. Himmelstein: #14-34097-I-1 (Cook – Schaumburg)
Joseph Badalpour: #14-34098-C-1 (Cook – Jefferson)
Luis Martinez: #14-34099-C-1 (Cook – West Chicago)
Robert Steinbaugh: #14-34102-R-1 (Cook – North Chicago)

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

- j. CS Chicago Libertyville: #14-01604-C-3 (Lake)

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

- k. Tim Pranger: #14-03051-R-1 (Calhoun)

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

- l. Kingston Hotel Group LLC: #14-03516-C-2 (St. Clair)

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

- m. Benjamin Leman: #13-04980-C-1 (Peoria)
OSF Healthcare Systems, Inc.: #13-04985-C-1 (Peoria)
Central Fixture & Plating Company: #13-04989-C-1 (Peoria)

Mr. Glorioso moved to grant a final 60-day extension in each of the appeals listed above. Mr. White seconded the Motion and it carried 4-1.

- n. Diago Global Supply: #14-01307-I-3 (Will)

Mr. Freeman moved to grant a final 120-day extension to Intervenor, Plainfield C.C.S.D. #202. Mr. Steffen seconded the Motion and it carried 5-0.

- o. Target Corporation: #14-26784-C-2 (Cook – Proviso)

Mr. Glorioso moved to grant Intervenor, Hillside S.D. #93, a final 60-day extension. Mr. White seconded the Motion and it carried 5-0.

- p. Commonwealth Edison Company: #14-01118-I-3 (Will)

Mr. Glorioso moved to grant Intervenor, Union S.D. #81, a final 60-day extension. Mr. White seconded the Motion and it carried 5-0.

- q. Gabco VH2, LLC: #14-01182-C-3 (Lake)

Mr. Glorioso moved to grant Intervenor, C.H.S.D. #128 and Hawthorn C.C.S.D. #73, a final 60-day extension. Mr. White seconded the Motion and it carried 5-0.

- r. US Bank #4744: #14-30885-C-2 (Cook – Rich)

Mr. Glorioso moved to grant Intervenor, Matteson S.D. #162, a final 60-day extension. Mr. White seconded the Motion and it carried 5-0.

- s. Sherwin Williams Company: #14-29402-I-2 (Cook – Thornton)

Mr. Glorioso moved to grant Intervenor, Homewood S.D. #153, a final 60-day extension. Mr. White seconded the Motion and it carried 5-0.

- t. Omar Zayyad: #14-25801-C-2 (Cook – Palos)

Mr. Freeman moved to grant a final 30-day extension to Intervenor, C.H.S.D. #230 and S.D. #118. Mr. White seconded the Motion and it carried 5-0.

- u. Frank J. Capaci, Jr.: #13-33821-I-2 (Cook – Hanover)

Mr. Freeman moved to grant a final 30-day extension to Intervenor, Poplar Creek Public Library Dist. Mr. White seconded the Motion and it carried 5-0.

- v. Precision Steel Company: #14-25608-I-2 (Cook – Leyden)

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

- w. Marquardt S.D. #15: #14-02995-I-2 (DuPage)
Marquardt S.D. #15: #14-03006-I-3 (DuPage)

Mr. Freeman moved to grant a final 90-day extension in each of the appeals listed above to Intervenor, Realty Associates Properties LLC. Mr. Glorioso seconded the Motion and it carried 5-0.

- x. Marquardt S.D. #15: #14-02998-I-3 (DuPage)
Marquardt S.D. #15: #14-03004-I-3 (DuPage)

Mr. Freeman moved to grant a final 90-day extension in each of the appeals listed above to Intervenor, KTR Capital Partners LLC. Mr. Glorioso seconded the Motion and it carried 5-0.

- y. Athanasios Nicolaou: #14-30371-C-2 (Cook – Proviso)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Forest Park H.S.D. #91. Mr. Bilotta seconded the Motion and it carried 5-0.

- z. South Holland Home, LLC: #14-29920-C-3 (Cook – Thornton)
The Villa at South Holland, LLC: #14-29934-C-2 (Cook – Thornton)
Children’s Habilitation Center: #14-30898-C-2 (Cook – Thornton)
Target Store Corporation: #14-30932-C-2 (Cook – Thornton)

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

- aa. Target Store Corporation: #14-30932-C-2 (Cook – Thornton)

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

- bb. Winpack Portion Packaging, Inc.: #14-30819-I-2 (Cook – Bloom)
Winpack Portion Packaging, Inc.: #14-30900-I-2 (Cook – Bloom)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Steger S.D. #94, in each appeal listed above. Mr. Bilotta seconded the Motion and it carried 5-0.

- cc. M & O Insulation: #14-30884-C-2 (Cook – Thornton)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Hazel crest S.D. #152.5. Mr. Bilotta seconded the Motion and it carried 5-0.

- dd. Matthew Surprenant: #14-00524-C-2 (Kankakee)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Momence C.U.S.D. #1. Mr. Bilotta seconded the Motion and it carried 5-0.

- ee. Target Corporation: #14-26960-C-3 (Cook – Proviso)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Lindop S.D. #92. Mr. Bilotta seconded the Motion and it carried 5-0.

- ff. City of Rochelle: #14-02525-C-3 (Ogle)

Mr. Freeman moved to grant a final-60 day extension to Intervenors, Creston C.C.S.D. #161 and Rochelle T.H.S.D. #212. Mr. Bilotta seconded the Motion and it carried 5-0.

- gg. Highland Healthcare Investors, LLC: #14-00935-C-3 (Madison)

Mr. Freeman moved to deny request to Compel. Mr. White seconded the Motion and it carried 5-0.

- hh. Geneva Nursing & Rehab Center: #14-02099-C-2 (Kane)

Mr. Freeman moved to issue an order requiring the Appellant to provide a copy of the lease agreement dated effective as of July 8, 2011 and a copy of an appraisal completed at the time of sale. Grant 30-days to supply this information. Grant the Intervenor a 60-day extension to submit evidence. Mr. White seconded the Motion and it carried 5-0.

- ii. Benita Levy: #12-34068-R-2 (Cook – North Chicago)

Mr. Glorioso moved to deny the request to reinstate the appeal. Mr. Steffen seconded the Motion and it carried 4-0 with Mr. Freeman recusing.

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

Moved to Section 3-A. of the Agenda.

- kk. American Homes 4 Rent: #15-00376-R-1 (Boone)
- American Homes 4 Rent: #15-00377-R-1 (Boone)
- American Homes 4 Rent: #15-00378-R-1 (Boone)
- American Homes 4 Rent: #15-00382-R-1 (Boone)
- American Homes 4 Rent: #15-00384-R-1 (Boone)
- American Homes 4 Rent: #15-00385-R-1 (Boone)
- American Homes 4 Rent: #15-00386-R-1 (Boone)
- American Homes 4 Rent: #15-00387-R-1 (Boone)
- American Homes 4 Rent: #15-00388-R-1 (Boone)
- American Homes 4 Rent: #15-00389-R-1 (Boone)
- American Homes 4 Rent: #15-00390-R-1 (Boone)
- American Homes 4 Rent: #15-00391-R-1 (Boone)
- American Homes 4 Rent: #15-00392-R-1 (Boone)
- American Homes 4 Rent: #15-00393-R-1 (Boone)

Mr. Glorioso moved to deny the request to reinstate in each of the appeals listed above. Mr. Steffen seconded the Motion and it carried 5-0.

- ll. Kraft Foods, Inc.: #10-27804-C-3 (Cook – Northfield)
- Kraft Foods, Inc.: #11-28953-C-3 (Cook – Northfield)
- Kraft Foods, Inc.: #12-27685-C-3 (Cook – Northfield)
- Kraft Foods, Inc.: #13-30007-C-3 (Cook – Northfield)
- Kraft Foods, Inc.: #14-26010-C-3 (Cook – Northfield)

Moved to Section 3-A of the Agenda.

- mm. Sears Holdings Management Corp.: #13-26440-C-3 (Cook – Barrington)

Mr. Freeman moved to grant Intervenor's Motion, C.U.S.D. #300 to Join the Village of Hoffman Estates as a party for the limited purpose of converting any taxes determined to have been overpaid into an interest bearing note due Appellant. Mr. Glorioso seconded the Motion and it carried 5-0.

6. Attachments

Decisions A-G and Z

As to Attachment A, Mr. Freeman moved to approve the amended attachment with docket number 13-02674-R-1 removed. Mr. White seconded the Motion and it carried 5-0.

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

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

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

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

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

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

As to Attachment Z, Mr. White moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 5-0 with Mr. Freeman recusing on docket #10-31230-R-1 and 10-34915-R-1.

Workload Report

Mr. Apostol presented and reviewed the Workload 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 reported ALJ staff continues to reduce the backlog of appeals pending before PTAB. He stated that due to the budget impasse, PTAB will generate approximately 23,000 decisions in FY16. He further reported, the final resolution of the FY16 budget and recruitment of additional staff, is essential to continuing the decision reduction process. He again stated he is working with staff to review current systems in an effort to streamline the decision process.

7. Other Business

Mr. Apostol distributed the Statewide Employee Engagement Survey for review and comments. He reported PTAB's overall average was 6.56 compared to the State average of only 6.05. He further reported PTAB ranked very high in Customer Interactions, Leadership, Co-Workers Workload Manageable and Highly Responsive to Customer Needs, Supervisors Setting Clear Expectations and Goals in Relation to My Job, Co-Workers Understanding Customer Needs, Commitment to Customer Satisfaction, Co-Workers Working Together to Get Things Done, and Understanding How My Job Contributes to the Larger Goals of My Division, Agency and State. PTAB may require additional attention in the Work Environment regarding facilities and location, Promotions Based on Merit, and Rewarding Creativity. He stated he will share the results of the survey with management and staff.

8. Adjournment

Mr. Freeman moved to adjourn the meeting at 11:40 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