



State of Illinois  
**PROPERTY TAX APPEAL BOARD**

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**KEVIN L. FREEMAN**  
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**Minutes of the  
Property Tax Appeal Board  
June 11, 2024 – 10:00 a.m.  
Springfield & Des Plaines, Illinois**

**1. Roll Call:** Mr. James Bilotta, Sarah Buckley, Dana Kinion, and Robert J. Steffen.

**Staff:** Michael O'Malley, Executive Director and General Counsel  
Robert Osgood, Acting Chief Administrative Law Judge  
James Moffat, Chief Financial Officer & Human Resources Manager  
David Suarez, Chief Information Officer  
David Egan, PTAB Information Technology  
Phyllis McJunkins, Recording Secretary

**Guests:** Call-in connections are identified as follows:

Michael Andre, Eugene L. Griffin & Associates, Ltd.  
Michael Bullock, Property Tax Appeal Board  
Kevin P. Burke, Smith Hemmesch Burke & Kaczynski  
Jeff Hertz, Sarnoff & Baccash  
Eileen Sergo, Elliott & Associates Attorneys, PLLC  
Stuart L. Whitt, Whitt Law LLC  
1 Anonymous Caller

Mr. Bilotta convened the meeting at 10:00 a.m. with a quorum of four out of five board members and welcomed the Board Members and the Management Team to the Property Tax Appeal Board Meeting.

**2. Approval of Minutes from Previous Meeting**

Mr. Steffen motioned to approve the Board Minutes of May 14th, 2024, as presented. Ms. Buckley seconded the motion, and it carried 4-0.

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

Mr. Bilotta moved to amend the agenda to move items "5.a" and "5.d" before the Executive Director's Report. Mr. Steffen seconded the motion, which carried 4-0.

**BOARD MEMBERS**

**Jim Bilotta**  
*Frankfort*

**Robert J. Steffen**  
*South Barrington*

**Dana D. Kinion**  
*Springfield*

**Sarah Buckley**  
*Chicago*

**Item “a” from Section 5 - Discussion of Motion**

Coal City Community Unit School District #1, CC Fire Protection District, CC Public Library District, & Grundy County: #23-04107.001-I-3 (Grundy)

The Board acknowledged Stuart L. Whitt, representing the appellants and Mike Andrea, counsel for the taxpayer and potential intervenor, General Electric Co. / Nuclear Fuel Holding were present.

In summary, Mr. Whitt confirmed he has filed motions to stay proceedings in the past for nuclear power stations. Counsel can file the evidence for this item; however, it is a large volume of documents, and it would be a significant expense for both parties to produce thousands of pages of evidence, which would probably sit until the 2021 and 2022 cases are resolved. The property is unique within the nation and is the only independent spent fuel storage installation on an away-from-reactor basis, and there is no other property like it. The property imposes interesting and challenging issues for PTAB and the parties. The appellants desire to resolve this matter with the taxpayer, but in the interim, it is prudent to stay the deadline for 2023 until the 2021 and 2022 cases are resolved.

Mr. Andre informed the Board that he would eventually enter the case to intervene when appropriate and informally indicated. The taxpayer is not opposed to the stay of proceedings.

Ms. Kinion moved to grant the appellants’ Motion for Stay of Proceedings. Mr. Steffen seconded the motion, which carried 4-0.

**Item “d” from Section 5 - Discussion of Motion**

Joel Hammerman & Kathryn Malizia: #20-21487.001-R-1 (Cook) (Evanston)

The Board acknowledged that Kevin Burke, who represented the appellants, was present.

Mr. Burke informed the Board that there was a 2019 hearing and decision, although the appellants disagreed with the final decision. The appellants had a declaration from a member of the State Preservation Agency that administers the historic freeze program to determine if a property qualifies for a historic freeze. The appellants desired the State Preservation Agency member to testify. However, the member informed them he was unable to testify without a subpoena. The appellants did not have time to request a subpoena for the 2019 case but did submit the declaration. The declaration did not receive an objection from the Board of Review (BOR) during the hearing. However, the declaration was considered hearsay during the hearing and given no weight. Therefore, the appellants request a subpoena for the State Preservation Agency member’s testimony for the 2020 hearing, as the member’s testimony is relevant.

Additionally, the records from the Inspector General concerning the Cook County Assessor's handling of the appellants' property and several properties that qualified for the assessment freeze may be relevant to this matter. The Inspector General's report was critical of the assessor's handling of the assessment freeze. Through a FOIA request, the appellants attempted to obtain records for this property from the Inspector General's Office; however, the IG rejected the request as the documents were privileged. The appellants have revised their request to determine if there are any records that discuss the assessor's handling of this property's assessment freeze process.

The request for a subpoena may be moot if the Motion to Stay is granted, and the circuit court may issue a ruling that could moot the 2020 hearing.

Regarding the stay, the 2019 case is up for administrative review, and the 2020 case will have the same issue as the 2019, which is the base year's valuation. There are also pending 2021, 2022, and 2023 cases, all to determine the base year's valuation, and the base year is 2016.

Mr. Bilotta moved to grant the appellants' Motion of Stay pending administrative review but to deny the Motion for Issuance of Subpoenas. Mr. Steffen seconded the motion, which carried 4-0.

#### **4. Executive Director's Report**

See Addendum A.

Mr. Steffen moved to accept the Executive Director's Report. Ms. Kinion seconded the motion, which carried 4-0. Ms. Kinion informed she would not be present during the July 9, 2024, Board Meeting.

#### **4. Discussion of Motions**

- a. This item was moved up on the agenda; see above.
- b. Ms. Kinion moved to grant the Motion to Reinstate the appeal and grant 30 days to respond to a checklist. Mr. Steffen seconded the motion, which carried 4-0.
- c. Mr. Steffen moved to continue the item until the July 9, 2024, Board Meeting and invite the City of Chicago to appear. Ms. Buckley seconded the motion, which carried 4-0.
- d. This item was moved up on the agenda; see above.
- e. Ms. Kinion moved to deny the Motion to Reinstate. Mr. Steffen seconded the motion, which carried 4-0.

- f. Ms. Kinion moved to deny the motion to reinstate. Ms. Buckley seconded the motion, which carried 4-0.
- g. Eileen Sergo, representing the appellant, confirmed counsel received the paperwork but missed the document due to human error in processing evidence for 234 cases. Additionally, the Kane County Board of Review is not contesting this motion.

Mr. Steffen moved to grant the Motion to Reinstate and grant a final 30-day extension to file evidence. Mr. Bilotta seconded the motion, which carried 3-1.

- h. End of Motions

## **6. Attachments**

- a. **Attachment A**—Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the Motion, which carried 4-0.
- b. **Attachment B**—Ms. Kinion moved to approve the attachment. Mr. Steffen seconded the Motion, which carried 4-0.
- c. **Attachment C**—Mr. Steffen moved to approve the attachment. Ms. Kinion seconded the Motion, which carried 4-0.
- d. **Attachment D** – Ms. Kinion moved to approve the attachment. Ms. Buckley seconded the Motion, and it carried 3-0. Mr. Bilotta recused himself.
- e. **Attachment E** – Mr. Bilotta moved to approve the attachment. Ms. Buckley seconded the Motion, and it carried 3-0. Mr. Steffen recused himself.
- f. **Attachment F** - Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the Motion, and it carried 3-0. Ms. Kinion recused herself.
- g. **Attachment G** – Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the Motion, and it carried 3-0. Ms. Buckley recused herself.
- h. **Attachment Z** – Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the Motion, and it carried 4-0.

## **Workload Report**

- a. We have closed over 45,000 cases, and over 70,000 appeals have been filed for this fiscal year.

**7. Other Business**

- a.** none

**8. Adjournment**

- a.** Mr. Bilotta moved to adjourn the meeting at 10:44 a.m. Mr. Steffen seconded the Motion, carrying 4-0.

Respectfully Submitted,

/s/ Michael O'Malley  
Michael I. O'Malley  
Executive Director and General Counsel

## Addendum A.



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**Executive Director's Report**  
**June 2024**

1. HR/Fiscal Update:
  - a. HR: None.
  - b. Fiscal: Our maintenance budget was passed by the GA.
2. IT Update:
  - a. IT is developing the Intervenor portion of the e-filing portal. It hopes to be up and running within the next few weeks.
3. Legislative Update:
  - a. SB 0809-SFA#1: This bill has been introduced in the Senate, addressing the rollover statute, which this Board addressed with Standing Order No. 3. PTAB proposed the bill. Unfortunately was not passed. We will work on getting it passed in the veto session.
4. Illinois Supreme Court: The Supreme Court issued its decision in [\*Shawnee Community Unit School District No. 84 v. Illinois Property Tax Appeal Board, 2024 IL 128731\*](#). This case was an appeal from a Fifth District decision that upheld PTAB's decision.

The Intervening school district had moved for dismissal of the appellant's appeal before this Board, which was denied by the ALJ and then by a majority vote of this Board. The motion for dismissal was based in part on the fact that the taxpayer, Grand Tower Energy Center, LLC, did not pay its property taxes for the subject tax year, and those taxes were subsequently sold at a tax sale.

The appellant appealed directly to the appellate court, which issued an order denying the appeal. The PTAB then moved to have the appellate court order issued as a binding decision, which the appellate court granted. The school district moved for leave to appeal, which the Supreme Court granted.

The Court ruled:

- a. Payment of taxes is not a condition precedent to not just filing but pursuing an appeal before PTAB.
- b. The county collector's application for a tax sale did not divest PTAB of jurisdiction.
- c. The Court rejected the appellant's interpretation of a footnote in *Madison Two Associates*, 227 Ill. 2d at 477 n.2.

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*South Barrington*

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*Chicago*

**5. Future Board Meetings:**

| <b>2024 Schedule</b>                 |                           |
|--------------------------------------|---------------------------|
| July 9 <sup>th</sup>                 | Des Plaines & Springfield |
| August 13 <sup>th</sup> (State Fair) | Springfield               |
| September 10 <sup>th</sup>           | Des Plaines & Springfield |
| October 8 <sup>th</sup>              | Des Plaines & Springfield |
| November 12 <sup>th</sup>            | Des Plaines & Springfield |
| December 10 <sup>th</sup>            | Des Plaines & Springfield |

All meetings begin at 10:00 a.m.

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