



State of Illinois
PROPERTY TAX APPEAL BOARD

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**Minutes of the
Property Tax Appeal Board
August 13, 2024 – 10:00 a.m.
Springfield & Des Plaines, Illinois**

1. Roll Call: Chairman Kevin Freeman, 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
Dave Egan, PTAB Information Technology
Kelly McAuliffe, Recording Secretary
Phyllis McJunkins, Recording Secretary

Guests: Call-in connections are identified as follows:

Mike Andre, Eugene L. Griffin & Associates, Ltd.
Kevin P. Burke, Smith Hemmesch Burke & Kaczynski
Aaron Croker
James Dougherty, Petrarca, Gleason, Boyle & Izzo, LLC
Cristin Duffy, Chicago Board of Review
Gunnar Gunnarsson, Lake County State's Attorney's Office
Jamie Helton, Lake County State's Attorney's Office
Jason
Kyle Kamego, Rosenfeld, Robert H. Rosenfeld & Associates
Mary Kinczel
Lester McCarroll, Mayer Brown LLP
Jason W. Newton, Schoenberg Finkel Beederman Bell Glazer LLC
Daria Palermo, Park & Longstreet, P. C.
Hannah M. Rosenfeld, Robert H. Rosenfeld & Associates
Robert Rosenfeld, Rosenfeld, Robert H. Rosenfeld & Associates
Jesse Ryder, City of Chicago
Antonio Senagore, Hodges Loizzi Eisenhammer Rodick Kohn
Brittany Theis, Robbins Schwartz
Bo Turek

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

Holly Zeilinga, Worssek & Vihon
5 Anonymous Callers

Chairman Freeman convened the meeting at 10:00 a.m. and welcomed the Board Members and the Management Team to the Property Tax Appeal Board Meeting.

2. Approval of Minutes from Previous Meeting

Mr. Bilotta motioned to approve the Board Minutes of July 9th, 2024, as presented. Mr. Steffen seconded the motion, which carried 4-0, and Ms. Kinion abstained.

3. Adoption or Amendments to the Agenda

Chairman Freeman motioned to amend the agenda to move items “5.b” and “5.f(1)-5.f(5)” before the Executive Director’s Report, which was seconded by Mr. Bilotta and carried 5-0.

Item “b” from Section 5 – Discussion of Motion

111 South Wacker LLC: #21-44691.001 thru .004-C-3 (Cook) (South)
540 W. Madison Owner LLC: #22-35424.001 thru .012-C-3 (Cook) (West)
South Riverside Building, LLC: #22-35437.001-C-3 (Cook) (West)

The board acknowledged that Jesse Ryder, representing the intervenor, City of Chicago, was present for the above cases. Mr. Ryder summarized that all three cases had reached a settlement agreement, stipulations have been signed and submitted to the Board of Review, and are awaiting their signatures. Mr. Ryder informed the Board that the only instances where the intervenor has requested an extension after a final extension was granted are instances where the City of Chicago and the taxpayer have signed stipulations that were sent to the Cook CBOR for signatures. Counsel believes that due to the number of Cook CBOR cases, the stipulations do not get signed as fast as counsel would like. Counsel does not believe Cook CBOR has rejected any of his stipulations.

Mr. Bilotta moved to continue this matter to the October 2024 board meeting. Mr. Steffen seconded the motion, which carried 5-0.

Item “f(1) thru f(5)” from Section 5 – Discussion of Motion

Martin Siegel Appraisal Cases

Chairman Freeman recused himself from the item “f” motions, as he has retained Rosenfeld & Associates for tax appeal purposes, and Mr. Bilotta took over as lead.

f(1) –Case Nos: #21-52896 & 22-45773

Law Firm: Flannigan Bilton

County: Cook

Intervenor: 21-52896 City of Chicago (Jesse Rider)

The board acknowledged Daria Palermo and John Flanagan, with Flanagan Bilton were present representing the appellant, Cumberland Acquisitions. Ms. Palermo corrected that for the 2021 appeal, the intervenor withdrew on October 19th, 2023, and there are no intervenors in this case.

Ms. Palermo stated that this is a unique situation where we must deal with a fraudulent appraisal. The appellant retained the services of the Rosenfeld law firm for their 2021 appeal and obtained a 2021 appraisal from Martin Siegel through their counsel's (Rosenfeld) recommendation. The appellant requests a motion to grant an extension for the above cases based on the evidence that Siegel's license had lapsed. There is uncertainty as to why his license lapsed. Counsel at Flanagan Bilton has not been able to gain contact with Mr. Siegel. In counsel's discussion with an investigator from the Illinois Department of License and Regulations, it was eluded Siegel's license may have lapsed due to him not completing a CLE class, and Siegel may have been under an assumption that he was licensed because the Department had cashed his check. The appellant requested a 30–60-day extension because all are in the middle of the city's triennial reassessment period. Kelly Appraisal, who completed the appraisal for the 2022 appeal (Docket Number 22-45773), can complete a 2021 appraisal if PTAB grants the extension.

For docket 22-45773, the appellant moved to strike the 2021 Siegel appraisal and preserve the appeal going forward with the 2022 Kelly appraisal, which is in evidence. Counsel had been negotiating with the Cook CBOR for the 2023 appeal, and Cook CBOR reduced the subject assessment to 4,750,000. In discussions counsel had with Cook CBOR, they indicated they would also agree to stipulations for the 2021 and 2022 appeals before the evidence regarding Siegel's license came to light. In March of 2024, counsel sent the partially signed stipulations to Cook CBOR but did not receive them back before this issue came to light.

If granted the motions before PTAB today, counsel is cautiously optimistic they can enter negotiations with Cook CBOR to try to settle the 2021 and 2022 appeals because, at the core of the issue, the appellant is the victim in this case. The appellant hired a professional and heeded their recommendation to hire another professional, and they are set to be punished due to one of those professional's lack of licensure. In 2021, the subject property saw an increase of 105%, a potential million-dollar penalty for a taxpayer because of a professional's mistake in this field. Alternatively, the appellant requests that PTAB consider the raw data contained in the appraisal. At some point, Siegel had to have received all the training and education to become an NAI-designated appraiser, so in terms of using

public information to set a value, none of us can say he is not qualified for that. It's just that his license has lapsed.

Mr. Flanagan asked that PTAB look at this situation in a light most favorable to the taxpayer. This case is unique because the appellant terminated their relationship with the prior law firm that recommended this appraiser. Objectively, this was the right decision. However, holding taxpayers to the threshold of auditing all the work of the professionals they hire and the professionals they recommend would be a bar too high. Counsel asks that PTAB consider that this will cost the taxpayer a million dollars.

Mr. Flanagan argued that the Cook CBOR objected because they felt they could not treat the appellant differently from other taxpayers. Still, the appellant can be treated differently because they are different. The taxpayer terminated their relationship with their prior counsel, and the prior counsel told them that because other counsel represents them, they must rectify this with their current counsel. The appellant's prior counsel has committed to making their other cases whole, but the taxpayer in this motion has no recourse.

Mr. Flanagan also noted in a prior PTAB decision that PTAB held that after the broker disclosed that he was not a licensed appraiser, PTAB found they still had jurisdiction over the party and subject matter of the appeal. PTAB gave no weight to the conclusion of value or adjustment contained in the appraisal report. However, PTAB agreed to use the raw data in the report for its analysis. The raw data, in this case, would be the sale, the closing statement, and the settlement statement.

Ms. Duffy, representing the Cook CBOR, stated that the board of review does not believe the taxpayer should be treated any differently from the other appellants. The taxpayer has the same avenue as the other taxpayers affected by the Siegel appraisals to recover any damages they may have.

Ms. Kinion moved to dismiss both the 2021 and 2022 appeals. Mr. Steffen seconded the motion, which carried 4-0, and Chairman Freeman recused himself.

f(2) –Case Nos: #22-51155 & 23-54222 – Sanders I Acquisition LLC

Law Firm: Rosenfeld & Associates

County: Cook

Intervenors: Glenbrook H.S.D. #225 & West Northfield S.D. #31 (Joel DeTella)

The board acknowledged Robert Rosenfeld, Kyle Kamego, and Hannah Rosenfeld from Robert Rosenfeld & Associates representing the appellants and James Dougherty with Petrarca, Gleason, Boyle & Izzo, LLC representing intervenors Glenbrook H.S.D. #225, and West Northfield S.D. #31 were present. Mr. Dougherty declined to comment.

Mr. Kamego clarified that the basis of the appeals is a recent sale, and the appraisal was submitted in support of the purchase price. In other cases, Mr. Rosenfeld agreed to strike the appraisal from Mr. Siegel, but these appeals rely on the sale price.

Mr. Steffen moved to strike the Siegel appraisal from the two appeals and bar Siegel from testifying. Allow the petition to proceed only with the recent sales count for both tax years. Ms. Buckley seconded the motion, which carried 4-0, and Chairman Freeman recused.

f(3) –Case Nos: 22-46817 – Grossprops Assoc LLC

Law Firm: Rosenfeld & Associates

County: Cook

Mr. Steffen moved to withdraw the motion for sanctions for this docket. Mr. Bilotta seconded the motion, which carried 4-0, and Chairman Freeman recused.

f(4) –Case Nos: 22-04747 – 13875 Boulton Boulevard LLC

Law Firm: Rosenfeld & Associates

County: Lake

Intervenor: Rondout School Dist. No. 72

Mr. Steffen moved to withdraw the motion for sanctions for this docket. Mr. Bilotta seconded the motion, which carried 4-0, and Chairman Freeman recused.

f(5) –Case Nos: #23-02726; 23-02728 – Semersky, 2396, 2310, and 2366 Skokie Valley Road

Law Firm: Schoenberg Finkel Beederman Bell Glazer (Jason Newton)

County: Lake

Intervenors: BOE of Township HSD #112; BOE of Twp. HSD #113

The board acknowledged Jason Newton with Schoenberg Finkel Beederman Bell Glazer, representing the appellants, and Antonio Senagore with Hodges Loizzi Eisenhammer Rodick Kohn, representing the intervenors, who were present.

Mr. Newton informed he believed the basic facts of the motion had already been covered.

Mr. Bilotta motioned to dismiss both appeals. Ms. Buckley seconded the motion, which carried 4-0. Chairman Freeman recused himself.

4. Executive Director's Report

See Addendum A.

Mr. Steffen moved to accept the Executive Director's Report. Chairman Freeman seconded the motion, which carried 5-0.

4. Discussion of Motions

- a. Mr. Bilotta made a motion to vacate, dismiss the four affected PINs, and issue a decision for the remaining PINs. Mr. Steffen seconded the motion, which carried 5-0.
- b. This item was moved up in the agenda; see above.
- c. Mr. Bilotta moved to deny the motion to reinstate. Ms. Buckley seconded the motion, which carried 5-0.
- d. Chairman Freeman moved to continue this matter to the September 2024 board meeting. Mr. Bilotta seconded the motion, which carried 5-0.
- e. Mr. Bilotta motioned to grant a stay until the administrative review matter is settled but to deny the motion for subpoenas issuance. Ms. Buckley seconded the motion, which carried 5-0.

The board acknowledged Kevin Burke from the law firm of Smith Hemmesch Burke & Kaczynski, representing the appellants were present. Mr. Burke informed this case started with the 2019 appeal, which was tried before PTAB. At that time, they had a declaration from Darius Bryjka, who is with the National Preservation Society with the state. This matter involves a historic residential freeze of substance matter at the 2019 PTAB hearing, and Bryjka's declaration was submitted. The declaration was not objected to by anyone, and when PTAB made the decision, the appellant was criticized for not having Bryjka present in person. In the 2020 case, to correct this issue, counsel asked for a subpoena because Bryjka stated he would not testify without a subpoena. The 2020 motion was denied, even though there were no objections. The 2021 motion has the same basis. Counsel believes if they cannot get a subpoena to compel Bryjka to testify, they are concerned PTAB will once again not give his sworn declaration any weight because he is not present. Counsel believes PTAB's decision in the 2020 appeal creates a reversible error with the administrative review. Counsel did not want to do that and would like to avoid this for the 2021 appeal. Bryjka can offer relevant testimony as to the base year value as they determined, and there is no reason why a subpoena should not be issued.

For the second motion, on the other subpoena, counsel will rest on what was filed. The critical subpoena is for Darius Bryjka, and there are no objections.

Mr. Bilotta moved to grant the motion to stay until the administrative review matter is settled but deny the motion for issuance of subpoenas. Ms. Buckley seconded the motion, which carried 5-0.

f. This item was moved up in the agenda; see above.

g. End of Motions

6. Attachments

a. Attachment A – Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the motion, and it carried 5-0.

b. Attachment B – Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the motion, and it carried 5-0.

c. Attachment C - Mr. Bilotta moved to approve the attachment. Ms. Buckley seconded the motion, and it carried 4-0. Chairman Freeman recused himself.

d. Attachment D - Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the motion, and it carried 4-0. Mr. Bilotta recused himself.

e. Attachment E - Chairman Freeman moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 4-0. Mr. Steffen recused himself.

f. Attachment F – Mr. Steffen moved to approve the attachment. Ms. Buckley seconded the motion, and it carried 4-0. Ms. Kinion recused herself.

g. Attachment G – Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the motion, and it carried 4-0. Ms. Buckley recused herself.

h. Attachment Z – Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the motion, and it carried 5-0.

Workload Report

a. We closed approximately 3,200 cases last month.

7. Other Business

a. None.

8. Adjournment

- a.** Chairman Freeman moved to adjourn the meeting at 11:20 a.m. and Mr. Steffen seconded the Motion, carrying 5-0.

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 August 2024

1. HR/Fiscal Update:
 - a. HR: We are working on posting positions in SPO and DPO.
 - b. Fiscal: None.
2. IT Update:
 - a. The EFP has been updated to accept certificates of error from all counties except Cook.
 - b. We completed the electronic process for hearing notifications, which will save staff a significant amount of time.
 - c. IT added a search/filter feature to our website under the hearings tab to help attorneys and counties sort through our scheduled hearings.

Cases with scheduled hearings that have settled may still appear on this page. Hearings will not be held on cases that have settled. Please contact PTAB with any questions.

Start: mm / dd / yyyy End: mm / dd / yyyy County: Cook Attorney: --ALL-- Include Location: ☐ Filter Reset

[Print Friendly Version](#)

Start Date: N/A End Date: N/A County: --ALL-- Attorney: --ALL--					
Hearing Date	Docket	Appellant / Attorney	ALJ	County	Site
7/31/2024 9:00 AM	19-25402	Jim Lidbury / Max E. Callahan	J. Schmidt	Cook	illinois.webex.com Meeting ID: 26347852865 Meeting Password: PTAB2024

- d. We have processed 116,000+ envelopes and 583,000+ documents through the EFP.
3. Media Articles/Matters and PTAB:
 - a. ABC7 Chicago ran a story explaining that some taxpayers in Cook County are being forced to pay erroneous tax bills due to mistakes made by the Cook County Assessor.¹ Many of these errors occurred in the south and southwest suburbs. Cook County did not fix the errors before the bills went out. Some of the affected taxpayers have filed appeals at PTAB. We have identified about 138

¹ <https://abc7chicago.com/post/pay-erroneous-cook-county-property-taxes-after-bills-not-corrected-assessor-before-due-date/15128685/>

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of these matters.

- b. An Illinois think tank conducted a study that found that the average Illinois property tax bill grew at a rate greater than inflation from 2018 through 2022.² The highest increase by county breaks down as follows:

Illinois rank	County	Tax rate	2022	2018	Change
1	Lake	2.4%	\$8,609	\$7,347	\$1,262
2	DuPage	2.0%	\$7,646	\$6,627	\$1,019
3	Kendall	2.5%	\$7,460	\$6,597	\$863
4	Kane	2.4%	\$7,155	\$6,164	\$991
5	McHenry	2.5%	\$7,068	\$6,312	\$756
6	Will	2.3%	\$6,825	\$5,940	\$885
7	Cook	1.8%	\$5,941	\$4,984	\$957
8	DeKalb	2.4%	\$5,732	\$4,881	\$851
9	Grundy	1.9%	\$4,953	\$4,019	\$934
10	Monroe	1.5%	\$4,494	\$3,746	\$748
11	McLean	2.2%	\$4,411	\$3,825	\$586
12	Boone	2.1%	\$4,245	\$3,906	\$339
13	Champaign	2.1%	\$4,149	\$3,493	\$656
14	Woodford	2.0%	\$4,127	\$3,597	\$530
15	Kankakee	2.1%	\$4,055	\$3,439	\$616
16	Winnebago	2.5%	\$3,812	\$3,497	\$315
17	Ogle	1.8%	\$3,593	\$3,126	\$467
18	Peoria	2.3%	\$3,487	\$3,016	\$471
19	St. Clair	1.9%	\$3,444	\$2,754	\$690
20	Tazewell	2.0%	\$3,431	\$2,952	\$479

Table: @illinoispolicy • Source: U.S. Census Bureau • Created with Datawrapper

- c. The Chicago Tribune ran an article detailing how the Cook County Assessor misclassified hundreds of properties throughout the county, resulting in \$444 million in assessed property values in 2023 alone. The impact is felt more by small suburbs such as Lynwood. The misclassification issue is ongoing in Cook County and is not unique to any one administration.
- d. All these issues highlight the importance of the PTAB, an agency independent of all counties, to hear tax appeals throughout all 102 Illinois counties.

² <https://www.illinoispolicy.org/average-illinois-property-tax-bill-rises-756-in-5-years/>

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4. Future Board Meetings:

2024 Schedule	
September 10 th	Des Plaines & Springfield
October 8 th	Des Plaines & Springfield
November 12 th	Des Plaines & Springfield
December 10 th	Des Plaines & Springfield

All meetings begin at 10:00 a.m.

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