



State of Illinois
PROPERTY TAX APPEAL BOARD

Wm. G. Stratton Office Bldg.
401 South Spring St., Rm. 402
Springfield, Illinois 62706
(T) 217.782.6076
(F) 217.785.4425
(TTY) 800.526.0844

KEVIN L. FREEMAN
Chairman

MICHAEL I. O'MALLEY
Executive Director & General Counsel

Suburban North Regional Office
9511 W. Harrison St., Suite LL-54
Des Plaines, Illinois 60016
(T) 847.294.4121
(F) 847.294.4799

Minutes of the
Property Tax Appeal Board
September 10, 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
Danny Sronce, Chief Financial Officer
James Moffat, 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:

Joni Bailey, Jackson County State's Attorney
Michael Bullock, Property Tax Appeal Board
Scott Ginsburg, Robbins Schwartz
Kevin Griffin, Eugene L. Griffin & Associates, Ltd
Maureen
Lester McCarroll, Mayer Brown LLP
Corey Novick, The Law Offices of Patrick Doody
Tammy
Bo Turek, Cook County Board of Review
Holly Zeilinga, Worsak & Vihon
3 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. Steffen motioned to approve the Board Minutes of August 13, 2024, as presented. Mr. Bilotta seconded the motion, and it carried 5-0.

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

3. Adoption or Amendments to the Agenda

Chairman Freeman motioned to amend the agenda to move items “5.b (1) and (2)” and “5.g” before the Executive Director’s Report, which was seconded by Mr. Steffen and carried 5-0.

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

Grand Tower Energy Center LLC: 16-01296.001 thru .010-I-3 (Jackson)
Grand Tower Energy Center LLC: 17-06141.001 thru .010-I-3 (Jackson)
Grand Tower Energy Center LLC: 18-01549.001 thru .010-I-3 (Jackson)
Grand Tower Energy Center LLC: 19-02536.001 thru .010-I-3 (Jackson)
Grand Tower Energy Center LLC: 20-06868.001 thru .010-I-3 (Jackson)
Grand Tower Energy Center LLC: 21-05950.001 thru .010-I-3 (Jackson)
Grand Tower Energy Center LLC: 22-02860.001 thru .010-I-3 (Jackson)
Grand Tower Energy Center LLC: 23-04892.001 thru .010-I-3 (Jackson)

Chairman Freeman motioned to grant the stay and required that the appellant provide an update every 30 days to Acting Chief Administrative Law Judge Osgood so Osgood could report back to the Board at the November 2024 meeting. Ms. Buckley seconded the motion, which carried 5-0.

The Board recognized Joni Bailey from the Jackson County State's Attorney's Office. Ms. Bailey questioned if the BOR’s evidence submission deadline would also be stayed, which was confirmed.

The board also recognized Scott Ginsburg, with Robbins Schwartz representing the intervenor in these matters present. Mr. Ginsburg requested clarification on whether all pending deadlines in this matter would be stayed, which was confirmed.

Item “b (2)” from Section 5 – Discussion of Motion

Grand Tower Energy Center LLC: 16-01296.001 thru .010-I-3 (Jackson)

The Board recognized Corey Novick from the Law Offices of Patrick Doody, representing the appellant. Mr. Novick said they are in serious negotiations to resolve ten tax years for this property. Part of the complication of the settlement discussions is the amount of money, which is significant. If the taxpayer must get a review appraisal of a new 2016 appraisal, that would have a non-insignificant cost as high as \$75,000 for a review appraisal, which makes settlement negotiation harder. Therefore, the appellant objects to admitting a new appraisal into evidence and believes it is not permissible according to PTAB's rules.

Ms. Kinion motioned to deny the Motion to substitute appraisal. Chairman Freeman seconded Ms. Kinion's motion, which carried 5-0.

Item “g” from Section 5 – Discussion of Motion

Herman Brothers Properties, LLC d/b/a Giant Goose Ranch: 23-04208.001 thru .005-F-3 (Fulton)

The Board recognized Kevin Griffin with Eugene L. Griffin & Associates, Ltd, representing the appellant was presented.

Mr. Griffin informed the Board that the 2022 appeal is based on a contention of law basis and will be dispositive of any issues in the 2023 appeal. An extension to submit evidence was requested before this Motion because it wasn't until 07/03/2024 that the appellant received all the evidence in the 2022 appeal, which made it clear that the intervenor and the respondent are not expanding the issues in this appeal. The appellant is looking for a stay until the 2022 case is resolved. At that point, the appellant is asking that it be allowed to submit evidence. The issues between the 2022 and the 2023 cases are the same. However, the difference between the cases is that there are different numbers of cabins, and the assessment numbers are different between the two appeals.

Mr. Bilotta motioned to grant the stay and deny the request for an extension. Mr. Steffen seconded the motion, which carried 5-0.

The board recognized that Holly Zeilinga, with Worssek & Vihon representing the appellant for item “5.d.”.

Mr. Bilotta motioned to amend the agenda to move item “5.d” up on the agenda, which was seconded by Chairman Freeman and carried 5-0.

Item “d” from Section 5 – Discussion of Motion

Ms. Zeilinga stated that she has not received a response from the intervenor regarding her response to his Motion, and she believes the intervenor's motion does not meet the burden.

Mr. Bilotta motioned to deny the motion to reinstate. Mr. Steffen seconded the motion, which carried 5-0.

4. Executive Director’s Report

See Addendum A.

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

5. Discussion of Motions

- a. Mr. Bilotta moved to stay the matter until the November 2024 Board meeting to determine whether a stipulation has been fully executed. Mr. Steffen seconded the motion, which carried 5-0.
- b. This item was moved up in the agenda; see above.
- c. Mr. Steffen moved to deny the motion to vacate the default. Ms. Kinion seconded the motion, which carried 5-0.
- d. This item was moved up in the agenda; see above.
- e. Chairman Freeman motioned to reinstate the appeal. Mr. Steffen seconded the motion, which carried 4-0, and Ms. Buckley recused.
- f. Chairman Freeman moved to deny the motion to reinstate. Mr. Bilotta seconded the motion, which carried 5-0.
- g. This item was moved up in the agenda; see above.
- h. End of Motions

6. Attachments

- a. **Attachment A**—Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the motion, which carried 5-0.
- b. **Attachment B**—Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the motion, which 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, which carried 4-0. Mr. Bilotta recused himself.
- e. **Attachment E**—Ms. Kinion moved to approve the attachment. Mr. Bilotta seconded the motion, and it carried 4-0. Mr. Steffen recused himself.

- f. Attachment F**—Chairman Freeman moved to approve the attachment. Ms. Buckley seconded the motion, and it carried 4-0. Ms. Kinion recused herself.
- g. Attachment G**—Ms. Kinion moved to approve the attachment. Mr. Bilotta 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, which carried 5-0.

Workload Report

- a.** Executive Director O'Malley reviewed the workload report. We have closed over 6,800 cases during the year.

7. Other Business

- a.** None.

8. Adjournment

- a.** Ms. Kinion moved to adjourn the meeting at 10:56 a.m. Mr. Bilotta 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 have hired Danny Sronce for the position of CFO. Danny came from the Comptroller's Office.
 - b. Fiscal: Another audit has started for the FYs ended June 30, 2023 and 2024.
2. IT Update:
 - a. We are in the process of upgrading our computers for all PTAB staff. We will be moving to laptops for most positions.
3. Future Board Meetings:

2024 Schedule	
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.

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago