



State of Illinois
PROPERTY TAX APPEAL BOARD

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KEVIN L. FREEMAN
Chairman

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

1. Roll Call: 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
Kelly McAuliffe, Recording Secretary
Phyllis McJunkins, Recording Secretary

Guests: Call-in connections are identified as follows:

Michael Bullock, Property Tax Appeal Board
Marty Kincel, Lake County Board of Review
Lester McCarroll III
Matthew Zenner, Cook County Board of Review
1 Anonymous Caller

Mr. Bilotta convened the meeting at 10:01 a.m. with a quorum of four members, welcoming 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 November 12th, 2024, as presented. Ms. Buckley seconded the motion, and it carried 5-0.

3. Adoption or Amendments to the Agenda

The agenda was adopted as presented. Chairman Freeman joined the meeting at 10:03 a.m.

4. Executive Director's Report

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

See Addendum A.

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

5. Discussion of Motions

- a. The board recognized that Mr. Matthew Zenner, who was with the Cook County Board of Review, was present; however, Mr. Zenner declined to comment. Mr. Bilotta motioned to deny the Motion to Reinstate, Vacate, and Withdraw the PTAB Final Decision, which Ms. Buckley seconded and carried 5-0.
- b. Ms. Kinion motioned to deny the Motion to Reinstate. Chairman Freeman seconded the motion, which carried 5-0.
- c. End of Motions

6. Attachments

- a. **Attachment A**—Mr. Steffen moved to approve the attachment. Ms. Buckley seconded the motion, which carried 5-0.
- b. **Attachment B**—Mr. Bilotta moved to approve the attachment. Chairman Freeman seconded the Motion, which carried 5-0.
- c. **Attachment C** – Mr. Steffen moved to approve the attachment. Ms. Buckley seconded the motion, and it carried 4-0. Chairman Freeman recused himself.
- d. **Attachment D** – Ms. Kinion moved to approve the attachment. Chairman Freeman seconded the motion, and it carried 4-0. Mr. Bilotta recused himself.
- e. **Attachment E** – Chairman Freeman moved to approve the attachment. Mr. Bilotta 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** – Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the motion, and it carried 4-0. Ms. Buckley recused herself.
- h. **Attachment Z** – Mr. Bilotta moved to approve the attachment. Ms. Steffen seconded the motion, and it carried 5-0.

7. Other Business

- a. Mr. Osgood provided an update on the Grand Tower Energy Center LLC Stay of Pending PTAB Proceedings for tax years 2016-2023. The parties have reached a settlement agreement, and a draft of the settlement was scheduled to go to all parties on 12/09/2024.
- b. Executive Director O'Malley provided an update on the appeal, Daniel Ephraim: #22-24246.001-R-D (Cook) (New Trier), Appellant's Motion to Reopen Evidence Filing Period. The parties to this appeal reached a settlement agreement, so this Motion is moot.

8. Adjournment

- a. Mr. Bilotta moved to adjourn the meeting at 10:24 a.m. 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 December 2024

1. HR/Fiscal Update:

- a. HR: We posted a job posting for the two positions of Supervising ALJ in DPO. The posting has closed, and we are waiting for CMS to complete its initial review of the applicants.
- b. Fiscal: We met with GOMB to discuss our next FY budget. There are no surprises or issues yet.

2. IT Update:

- a. We have deployed the new laptops and computers.

3. Property Taxes¹

Many of the initiatives on the ballot involved property taxes—a hot topic overall in the state and local tax field in 2024. Note that this section excludes veteran and military personnel property tax incentive proposals, which are covered further below.

- a. Passed—Arizona Proposition 312 (Arizona Property Tax Refund for Non-Enforcement of Public Nuisance Laws Measure). Proposed property tax refunds in certain instances, including if the city or locality does not enforce laws regarding loitering, obstruction, and possession or use of certain illegal substances.
- b. Passed—Florida Amendment 5 (Annual Inflation Adjustment for Homestead Property Tax Exemption Value). The amendment allows an annual inflation adjustment—effective Jan. 1 of each year—for the value of the homestead property tax exemption applicable for taxes not related to education.
- c. Passed—Georgia Amendment 1 (Local Option Homestead Property Tax Exemption). The amendment provides for a statewide local homestead exemption for property taxes, effective Jan. 1, 2025.
- d. Failed—North Dakota Initiated Measure 4 (Prohibiting Taxes on Assessed Value of Real Property Initiative). Proposed prohibiting state and local governments from levying taxes on the assessed value of real or personal property except in strictly limited circumstances.
- e. Other property tax initiatives of note include

¹ https://www.lexology.com/library/detail.aspx?g=4264bd76-5bd3-4fef-969a-a76547d132e1&utm_source=lexology+daily+newsfeed&utm_medium=html+email+-+body+-+general+section&utm_campaign=chicago+bar+association+subscriber+daily+feed&utm_content=lexology+daily+newsfeed+2024-11-08&utm_term=

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- i. Georgia Referendum A—***Passed*** (*Personal Property Tax Exemption Increase*);
- ii. Georgia’s personal property tax exemption increase—***Passed***; and
- iii. Wyoming’s Amendment A—***Passed***, which creates a separate category for owner-occupied primary residences.

4. Holiday Lunch.

5. Future Board Meetings:

2025 Schedule (Meetings begin at 10:00 a.m.)	
January 14 th	Des Plaines & Springfield
February 11 th	Des Plaines & Springfield
March 11 th	Des Plaines & Springfield
April 8 th	Des Plaines & Springfield
May 13 th	Des Plaines & Springfield
June 10 th	Des Plaines & Springfield
July 8 th	Des Plaines & Springfield
August 12 th (State Fair – Day before Gov. Day)	Des Plaines & Springfield
September 9 th	Des Plaines & Springfield
October 14 th	Des Plaines & Springfield
November 18 th (Due to Veteran’s Day)	Des Plaines & Springfield
December 9 th	Des Plaines & Springfield

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