



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
January 14, 2025 – 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
David Egan, PTAB Information Technology
Kelly McAuliffe, Recording Secretary
Phyllis McJunkins, Recording Secretary

Guests: Call-in connections are identified as follows:

Michael Bullock, Property Tax Appeal Board
Steven Chesney
Brad Hartog
Matthew Holmes, Storino, Ramello & Durkin
Mark
Lester McCarroll, III
Jesse Ryder, City of Chicago Department of Law
4 Anonymous Caller

Chairman Freeman convened the meeting at 10:02 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 moved to approve the Board Minutes of December 10, 2024, as presented. Mr. Steffen seconded the motion, and it carried 5-0.

3. Adoption or Amendments to the Agenda

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

Chairman Freeman motioned to amend the agenda to move items 5a, b, & c before the Executive Director's Report. Ms. Buckley seconded the motion, which carried 5-0.

Items A from Section 5 - Discussion of Motion

155 Development LLC: #22-54740.001 thru .002-C-3 (Cook) (South Chicago)

The Board acknowledged Jesse Ryder, representing intervenor, City of Chicago, was present.

Mr. Ryder informed the Board that the parties have agreed on this matter for the 2021, 2022, and 2023 tax years. The Board of Review approved the settlement agreement during their 2023 hearing. The taxpayer's counsel resubmitted the 2021 and 2022 stipulations to the Board of Review yesterday, asking for an update, but a response has not been received yet. However, all indications point to the Board of Review signing the stipulation. Mr. Ryder requested that this matter be continued to the next board meeting.

Mr. Bilotta moved to table the matter until PTAB's March 2025 meeting. Mr. Steffen seconded the motion, which carried 5-0.

Item B from Section 5 - Discussion of Motion

Steven Chesney: #23-04900.001 thru .032-R-1 (Stephenson)

The Board acknowledged that Steven Chesney was present.

Mr. Chesney informed the Board that he has been struggling to find an attorney due to the holidays, and as of this time, he has not retained counsel. Mr. Chesney has communicated with a couple of attorneys; therefore, he believes he will be able to hire counsel within the next 30-45 days. If the appellant cannot hire an attorney, he is willing to continue *pro se*. The subject is requesting another 45-60 days extension to obtain counsel, and he does not believe it will prejudice anyone.

Mr. Stephen moved to continue the matter until the March 2025 PTAB meeting. Ms. Buckley seconded the motion, which carried 5-0.

Item C from Section 5 - Discussion of Motion

Ali Salem: #23-55669.001-C-1 (Cook) (Lake)

Ali Salem: #23-55671.001 thru .002-C-1 (Cook) (Lake)

Ali Salem: #23-55672.001 thru .002-C-1 (Cook) (Lake)

Ali Salem: #23-55673.001 thru .004-C-1 (Cook) (Lake)

Ali Salem: #23-55674.001-C-1 (Cook) (Lake)

Pulaski Rd Corp: #23-55675.001 thru .003-C-1 (Cook) (Lake)

Marquette Marathon: #23-5576.001-C-1 (Cook) (Lake)

Ali Salem: # 23-55677.001 thru .002-C-1 (Cook) (Lake)

Ali Salem: #23-55678.001-C-1 (Cook) (Lake)

The Board acknowledged that Matthew Holmes, representing the appellants, was present.

Mr. Holmes agreed with the summary. Their office filed these appeals on June 1st, the day before their first office move in 30 years, and they hired a new assistant who did not calendar the deadlines, and they were missed. This was a clerical error by a new employee, and as a result, the nine appeals were dismissed. This is the third year of the triennial for these appeals, and 8 of them were planning to submit evidence filed with the 2021 and 2022 cases, which was attached to the Motion. Evidence for the 9th appeal was also attached to the Motion. Mr. Holmes requests the evidence submitted with the Motion be adopted.

Chairman Freeman moved to vacate the dismissals and accept the evidence. Ms. Buckley seconded the motion, which carried 5-0.

4. Executive Director's Report

See Addendum A.

Ms. Kinion requested to attend the board meeting remotely on March 11, 2025.

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

5. Discussion of Motions

- a. This item was moved up in the agenda, as seen above.
- b. This item was moved up in the agenda, as seen above.
- c. This item was moved up in the agenda, as seen above.
- d. Mr. Bilotta motioned to vacate the decisions and grant the withdrawal of the appeals. Mr. Steffen seconded the motion, which carried 5-0.
- e. End of Motions

6. Attachments

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

- b. Attachment B** – Mr. Steffen moved to approve the attachment. Ms. Kinion 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** – 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** – Mr. Steffen moved to approve the attachment. Chairman Freeman seconded the motion, and it carried 4-0. Ms. Buckley recused herself.
- h. Attachment Z** – Mr. Steffen moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 5-0 for items 1-4, item 5 carried 4-0; Ms. Buckley recused herself.

7. Other Business

- a.** Mr. Osgood provided an update to the Grand Tower Energy Center LLC Stay of Pending PTAB Proceedings for tax years 2016-2023, the parties have agreed on a refund. The taxpayer presented a proposed settlement prior to the Holiday and indicated that the taxing bodies should respond by this week.

8. Adjournment

- a.** Chairman Freeman moved to adjourn the meeting at 10:28 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 January 2025

1. HR/Fiscal Updates:
 - a. HR: We are conducting interviews for the two open positions of Supervising ALJ in DPO. The last day for interviews is 1/22/2025. Once the interviews are completed, CMS will review the scores, and we will make an offer to the two highest scorers.
 - b. Fiscal: No Updates.
2. IT Updates:
 - a. New appeals filed via eFiling:
 - i. 7,282 Downstate
 - ii. 83,890 Cook
 - b. Evidence filed via eFiling:
 - i. 5,734 Downstate
 - ii. 38,400 Cook
3. News Article:
 - a. State Journal-Register reported on a study conducted by SmartAssests, which ranked "median annual real estate taxes paid on owner-occupied homes with a mortgage relative to the median home value of such households." The study looked at the 342 largest cities in the US.
 - i. Peoria has the highest property taxes relative to the MV of a home's value (2.64%): \$4,455 for a home with an MV of \$168,900.
 - ii. Rockford comes in second with 2.46%.
 - iii. NYC, by contrast, is 2.36%.
 - iv. Elgin came in seventh with 2.23% (\$6,394/\$287,300).
 - v. Aurora came in eighth with a 2.21% (\$6,310/\$285,300).
 - vi. <https://www.sj-r.com/story/news/state/2024/12/30/illinois-cities-among-worst-for-property-taxes-in-the-country/76850647007/>
4. PTAB Polos.
5. Statement of Economic Interest.
6. Holiday Lunch.

BOARD MEMBERS

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Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

7. Future Board Meetings:

2025 Schedule (Meetings begin at 10:00 a.m.)	
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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