



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  
July 8, 2025 – 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 identified as follows:

Mike Andre, Eugene L. Griffin & Associates, Ltd.  
Michael Bullock, Property Tax Appeal Board  
Eric Gaddis, Property Tax Appeal Board  
Carrie Echols  
Lester McCarroll III, Mayer Brown  
Jessie Ryder, City of Chicago Department of Law  
Tristian  
Michael Vdovets  
Tyler M. Wilke, Zanck, Coen, Wright, & Saladin, P.C.  
Anonymous 3

Mr. Bilotta convened the meeting at 10:01 a.m. with a quorum. He welcomed the Board Members and the Management Team to the Property Tax Appeal Board Meeting at the new Cook County Regional Office location.

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

Mr. Steffen made a motion to approve the Board Minutes of June 10, 2025, as presented. Ms. Kinion seconded the motion, and it carried 4-0.

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

**BOARD MEMBERS**

Jim Bilotta  
*Frankfort*

Robert J. Steffen  
*South Barrington*

Dana D. Kinion  
*Springfield*

Sarah Buckley  
*Chicago*

None recommended.

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

See Addendum A.

Mr. Steffen moved to accept the Executive Director's Report. Ms. Buckley seconded the motion, which carried 4-0.

#### **5. Discussion of Motions**

- a. The Board acknowledged that Mr. Tyler M. Wilke was present for items 5a-5d. Mr. Wilke acknowledged the dockets were submitted one day late due to a scrivener's error. Mr. Wilke was off by one day when he calculated the due date of the petitions. Mr. Wilke believes good cause is shown, and the error was not done maliciously. Mr. Wilke takes full responsibility for the errors and requests a 30-day grace period.

Ms. Kinion moved to deny the motions to reinstate. Mr. Steffens seconded the motion, which carried 4-0.

- b. See above, item 5a.

- c. See above, item 5a.

- d. See above, item 5a.

- e. The Board acknowledged that Ms. Carrie Echols was present. Ms. Echols informed that the appeal was submitted late because of an error. She used her personal postage machine after 5 p.m., which caused the postmark to be automatically scheduled for the following day, one day late.

Ms. Kinion motioned to continue this matter to the August 2025 board meeting. This would allow Ms. Echols to provide a signed affidavit stating she postmarked and mailed the petition by the due date, and to provide a log from her postage machine proving what she printed with a time stamp. Mr. Steffen seconded the motion, which carried 4-0.

- f. The Board acknowledged that Mr. Mike Andre was present. Mr. Andre addressed the Board, informing that the Motion to Stay Proceeding is to ensure a Correction of Error (CoE) is issued by the Cook County Assessor's Office (CCAO). The CCAO made a mathematical error in the square footage of the property. The CCAO has agreed they

made a mistake, but because the 2022 assessments were already certified, the CCAO is required to issue a CoE to the Board of Review (BOR). The BOR will endorse it, it will return to the CCAO to be certified, and then it will be sent to the State's Attorney's Office to be presented to the Court. The CoE has not yet been completed; upon its issuance, counsel will withdraw this appeal from PTAB. On November 22, 2024, counsel reached out to the CCAO to determine when the tax bill would be issued, and counsel was informed on December 10, 2024. CCAO informed that it would then send it to the BOR in February. On April 17, 2025, counsel determined they were not sent over to the BOR in February and had not been sent over as of this date. CCAO sent it over on April 18, 2025, because counsel contacted the CCAO to move on the CoE. On May 5, 2025, counsel reached out to the BOR, and they responded on May 6, 2025, informing that they would contact counsel on the following day; however, they did not. Counsel followed up on May 18, 2025, May 28, 2025, May 30, 2025, June 10, 2025, and June 19, 2025. The BOR was out of session during part of this time. On June 25, 2025, counsel received a response from the BOR requesting additional documentation on how the square footage was calculated. Counsel responded within four days with detailed documentation. The BOR confirmed receipt of the evidence, and counsel immediately asked for a timeline, with negative results. The BOR opened on July 7, 2025; however, all items that rely on the Cook County computer system are currently on hold, including CoE, in preparation for the migration of the old computer system to the new system.

Mr. Steffen moved to grant the Motion to Stay the Appeal for an additional 180 days. Ms. Kinion seconded the motion, which carried 4-0.

- g. The board acknowledged that Mr. Michael Vdovets was present for items 5g and 5h. Mr. Vdovets informed he submitted his petitions late, because he followed instructions from an unknown person within the Cook County Treasurer's Office who informed the appellant, he would not have to file additional appeals with PTAB, since he received a favorable decision for the 2022 tax year, and due to a new change in their process the subsequent years will automatically refund. Therefore, Mr. Vdovets did not file the rollover appeals for the subsequent tax years within the assessment period. Mr. Vdovets received the refund for tax year 2022 approximately two months later; however, he did not receive the refunds for tax years 2023 or 2024. Mr. Vdovets followed up with the Treasurer's office regarding the 2023 and 2024 tax years and was informed he needed to go through the BOR. The BOR informed that there was nothing the appellant could do at the time. Therefore, the appellant filed the appeals with PTAB after the due date.

Ms. Kinion moved to deny the Motions to Reinstate the appeals. Ms. Buckley seconded the motion, which carried 4-0.

- h. See item 5g above.

- i. Mr. Steffen motioned to deny the request to reinstate. Ms. Buckley seconded the motion, which carried 4-0.
- j. The board acknowledged Mr. Jesse Ryder was present for items 5j-5m. Mr. Ryder informed the parties that these appeals are moving towards settlements. The intervenor is requesting extensions in case the settlements do not advance, allowing the intervenor to submit more evidence.

The board acknowledged Mr. Lester McCarroll III was present, representing some of the appellants in the above items. Mr. McCarroll III agreed with the intervenor that the issue is with the BOR's timely approval of some of the settlement agreements.

Mr. Steffen motioned to grant the requests for extension for 90 days for items 5j-5m. Ms. Buckley seconded the motion, which carried 3-1.

- k. See item 5j above.
- l. See item 5j above.
- m. See item 5j above.
- n. End of Motions

## 6. Attachments

- a. **Attachment A** – Mr. Steffen moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 4-0.
- b. **Attachment B** – Ms. Kinion moved to approve the attachment. Mr. Bilotta seconded the motion, and it carried 4-0.
- c. **Attachment C** - Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the motion, and it carried 4-0.
- d. **Attachment D** – Ms. Kinion moved to approve the attachment. Mr. Steffen seconded the motion, and it carried 3-0. Mr. Bilotta recused himself.
- e. **Attachment E** – Ms. Kinion 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. Ms. Buckley 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. Ms. Kinion seconded the motion, and it carried 4-0.

**7. Other Business**

**a.** None.

**8. Adjournment**

**a.** Ms. Kinion moved to adjourn the meeting at 10:59 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 July 2025

### 1. HR/Fiscal Updates:

#### a. HR:

- 6 New ALJs in DPO:
  - David Iammartino
  - Thomas Karnick
  - William "Bill" Georgakis
  - Silver Lin
  - Michelle Cunningham
  - Nancy Adduci

#### b. Fiscal:

- None.

### 2. IT Update:

- IT and the Supervising ALJs in 115SL are working on a process to streamline the assignments of appeals.

### 3. Future Board Meetings:

2025 Schedule (Meetings begin at 10:00 a.m.)	
July 8 <sup>th</sup>	Des Plaines & Springfield
August 12 <sup>th</sup> (State Fair – Day before Gov. Day)	Des Plaines & Springfield
September 9 <sup>th</sup>	Des Plaines & Springfield
October 14 <sup>th</sup>	Des Plaines & Springfield
November 18 <sup>th</sup> (Due to Veteran's Day)	Des Plaines & Springfield
December 16 <sup>th</sup>	Des Plaines & Springfield

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