



State of Illinois
PROPERTY TAX APPEAL BOARD

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Minutes of the
Property Tax Appeal Board
August 12th, 2025 – 10:00 a.m.
Springfield & Des Plaines, Illinois

1. Roll Call: Chairman Kevin Freeman, 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: In-person and call-in connections identified as follows:

John P. Brady, Tully & Associates
Michael Bullock, Property Tax Appeal Board
Melissa Cross, Schiller Law P.C.
Patrick Cullerton, Thompson Coburn LLP
Meghan Herzic, Cook County
KB
Lester McCarroll III, Mayer Brown
George Michael Keane, Jr., Keane and Keane
Carol Kirbach, Property Tax Appeal Board
Kristina Mucinskas, Property Tax Appeal Board
William J. Seitz, Law Offices of William J. Seitz, LLC
Alan Skidelsky, Skidelsky & Associates, P.C.
Patrick Sullivan, PRDS Law, LLC
Emilee Thomas, Skidelsky & Associates, P.C.
Nicholas Jordan, Worsek & Vihon
Anonymous - 4

Mr. Bilotta convened the meeting at 10:01 a.m. He welcomed the Board Members and the Management Team to the Property Tax Appeal Board Meeting. Mr. Steffen motioned to

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

allow Chairman Freeman to attend the meeting remotely. Ms. Kinion seconded the motion, which carried 4-0.

2. Approval of Minutes from Previous Meeting

Mr. Steffen made a motion to approve the Board Minutes of July 8th, 2025, as presented. Ms. Buckley seconded the motion, and it carried 4-0, Chairman Freeman abstained.

3. Adoption or Amendments to the Agenda

Mr. Bilotta made a motion to amend the agenda to move items 5a, 5b, 5o, 5p, and line item 1123 from Attachment B before the Executive Director's Report. Ms. Buckley seconded the motion, which carried 5-0.

Item A & B from Section 5 – Discussion of Motion

Ursa Farmers Co-Operative Company: #22-04570.001-C-3 (Adams) (Camp Point)

Ursa Farmers Co-Operative Company: #23-00068.001-C-3 (Adams) (Camp Point)

The Board acknowledged that Mr. Patrick Cullerton, representing the appellant, was present. Mr. Cullerton stated that he does not believe there were any objections to the issuance of the subpoenas. The subpoena requests were made before the Adams County Board of Review disclosed the witness as a potential witness, and no objection was raised. The appellant would like it to be a requirement for the Board of Review to testify to the county's policy regarding the process related to machinery and equipment.

Mr. Steffen moved to grant the requests for subpoenas for items 5a and 5b. Mr. Buckley seconded the motion, which carried 5-0.

Items O & P from Section 5 – Discussion of Motion

7333 Ridge, LLC: #24-20668.001 through .002-C-1 (Cook) (Rogers Park)

Winnemac Properties: #24-20684.001-C-1 (Cook) (Rogers Park)

The Board acknowledged Alan Skidelsky, representing the taxpayers, was present. Mr. Skidelsky contended that there is nothing that precludes the appellants from requesting a fair market value higher than the market value of the evidence. Mr. Skidelsky argued that in the past, the PTAB has examined the evidence and determined its own value, for example, by using an expense ratio from one appraisal and income from another appraisal to arrive at its own value. Mr. Skidelsky informed that the decision to dismiss seemed arbitrary, and the appellant is free to ask for whatever relief they choose, if the evidence justifies it; in this case, the evidence does justify it. If the PTAB rules against the appellants, they would like one more opportunity to look at the appeals. Mr. Skidelsky confirmed that he does not have evidence to support the exact value requested in the appeals. However,

the evidence does support a lower value. Mr. Skidelsky stated that a higher value was requested, in part, in the hope that there would be no intervention in the appeals.

Ms. Buckley moved to deny the motions to reinstate in items 5.o and 5.p. Ms. Kinion seconded the motion, which carried 5-0.

Decisions B, Item 1123 from Section 6 – Attachments

George Zerante: #23-27825.001-R-1 (Cook) (Oak Park)

William J. Seitz, representing the taxpayer, filed an emergency motion, and the Board acknowledged he was present. Mr. Seitz informed Mr. Ali ElSaffar, the Assessor with the Oak Park Township Assessor's Office was also present. Additionally, Mr. Seitz informed that he spoke with William O'Shields, who handles new assessments for the Cook County Board of Review (BOR), but he was unavailable to meet today. Mr. Seitz stated that the taxpayer filed *pro se* with PTAB, and the drop-down menu on the e-filing website was confusing for the taxpayer. The BOR's notice and the statute grant the appellant the right to appeal the omitted assessment, and it constitutes a distinct type of case from the valuation case. The appellant hopes that a decision is not made on the 2023 case, as there are four cases. There are omitted cases for three years, and there is a valuation case. The omitted case is not just a valuation case; it also involves whether the assessor followed the proper steps to conduct an amended assessment on the church property. The appellant requests that the PTAB not issue a decision on the 2023 case and provide counsel with an opportunity to work with the Cook County BOR regarding the omitted property cases. The Cook County BOR also makes this recommendation.

The Board recognized that the Oak Park Township Assessor, Ali ElSaffar, was present. Mr. ElSaffar described himself as a taxpayer advocate. He stated the taxpayer came to him and asked about filing the assessment using the online system. Mr. ElSaffar argued that on page 19 of the PTAB guidance on how to file online, it says to select the assessment year, ensuring that the assessment year you select for filing matches the assessment year listed on your notice from the Board of Review. On all the omitted assessments, the first line says 2023 omitted assessment, the second line of the documents says, back tax year 2022, back tax year 2021, and back tax year 2020. Therefore, Mr. ElSaffar was not sure how to do the appeal, so he did what is done at the Cook County Board of Review on omitted assessments and put them all under one docket, included all four of the decision letters, added a brief that described the cases, as well as including all the bases of appeal for the various years. Mr. ElSaffar was trying to help as best as he could, but he could not find any rules on how to file for omitted assessments. Mr. ElSaffar confirmed there are no separate appeals for tax years 2022, 2021, and 2020, but he filed them all under tax year 2023, based on his interpretation of the online guidance on how to file appeals.

Mr. Steffen moved to remove the case from Attachment B and continue the matter to the October 14th, 2025, PTAB meeting. Ms. Buckley seconded the motion, which carried 5-0.

4. Executive Director's Report

See Addendum A.

Mr. Bilotta moved to accept the Executive Director's Report. Mr. Steffen seconded the motion, which 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. Mr. Steffen moved to deny the Motion to Reinstate. Ms. Buckley seconded the motion, which carried 5-0.
- d. Mr. Steffen moved to grant the requests for a 60-day extension. Ms. Buckley seconded the motion, which carried 5-0.
- e. Mr. Bilotta moved to grant the Motion to Reinstate the appeal. Mr. Steffen seconded the motion, which carried 5-0.
- f. The Board recognized Mr. Gregory M. Keane Jr., representing the taxpayer, was present. Mr. Keane informed that the appeal is based on an appraisal, and he received a document issued by the Board of Review, a re-review of their entire list of decision dates, dated May 5th, 2025. Mr. Keane went by the revised date of May 5th, 2025, and filed the appeal within 30 days of that date, which was four days late. There was confusion caused by the Cook County BOR issuing a document showing a review of their dates. The form's revision date of 05/05/2025 should be considered the final transmittal of the board of review. Mr. Keane submitted this appeal within 30 days of the revision date.

Ms. Kinion moved to deny the Motion to Reinstate. Chairman Freeman seconded the motion, which carried 4-0; Ms. Buckley abstained.

- g. Mr. Steffen moved to deny the Motion to Reinstate. Ms. Kinion seconded the motion, which carried 5-0.
- h. Mr. Steffen moved to deny the Motion to Reinstate. Ms. Kinion seconded the motion, which carried 5-0.

- i. Mr. Steffen moved to deny the Motion to Reinstate. Ms. Kinion seconded the motion, which carried 5-0.
- j. Mr. Steffen moved to deny the Motion to Reinstate. Ms. Kinion seconded the motion, which carried 5-0.
- k. Mr. Steffen moved to deny Motion to Reinstate. Ms. Kinion seconded the motion, which carried 5-0.
- l. The Board acknowledged Mr. Patrick Sullivan was present for items l-m. Mr. Sullivan informed that he is very new to filing appeals and is working with a new client. The cause of the dismissals was due to errors, and as soon as the mistakes were discovered, they were corrected. They had some issues with the system. The mistakes at issue were typos, and they were responded to as soon as they discovered the emails providing the deadline, however, they were past the due date. Mr. Sullivan asked the Board to reinstate the three appeals and consider them on the merits.

Ms. Kinion moved to deny the Motion to Reinstate. Mr. Bilotta seconded the motion, which carried 5-0.

- m. Ms. Kinion moved to deny the Motion to Reinstate. Mr. Bilotta seconded the motion, which carried 5-0.
- n. Ms. Kinion moved to deny the Motion to Reinstate. Mr. Bilotta seconded the motion, which carried 5-0.
- o. This item was moved up in the agenda, as seen above.
- p. This item was moved up in the agenda, as seen above.
- q. Ms. Kinion moved to deny the Motion for Extension. Mr. Steffen seconded the motion, which carried 5-0.
- r. Mr. Bilotta moved to deny the Motion to Reinstate. Chairman Freeman seconded the motion, which carried 5-0.
- s. End of Motions

6. Attachments

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

- b. Attachment B** – Mr. Bilotta moved to approve the attachment as amended, with item 1123 being deferred for 60 days and item 434 being removed. Ms. Buckley seconded the motion, and it carried 5-0.
- c. Attachment C** - Mr. Steffen moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 4-0. Chairman Freeman recused himself.
- d. Attachment D** – Ms. Kinion moved to approve the attachment. Ms. Buckley seconded the motion, and it carried 4-0. Mr. Bilotta recused himself.
- e. Attachment E** – Ms. Kinion moved to approve the attachment. Ms. Buckley seconded the motion, and it carried 4-0. Mr. Steffen recused himself.
- f. Attachment F** – Ms. Buckley moved to approve the attachment. Mr. Bilotta 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** – Ms. Kinion moved to approve the attachment. Ms. Buckley seconded the motion, and it carried 5-0.

7. Other Business

a. Executive Session-5 ILCS 120/2(c)(1).

Ms. Buckley motioned to move into Executive Session per 5ILCS 120/2(c)(1) at 11:20 a.m. Mr. Steffen seconded the motion, and it carried 5-0. The Board then entered a breakout session on WebEx with the Executive Director, both boardrooms, and Chairman Freeman in the breakout room. At 11:36 a.m., the executive session ended with no further action needed.

8. Adjournment

- a.** Chairman Freeman moved to adjourn the meeting at 11:37 a.m., Mr. Steffen seconded the Motion, carrying 5-0.

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Respectfully Submitted,

/s/ Michael O'Malley
Michael I. O'Malley
Executive Director and General Counsel

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Executive Director's Report
August 2025

1. HR/Fiscal Updates:

a. HR:

- The Chief ALJ position has been posted.
- Clerical staff positions in SPO have been posted.
- Plan to post additional ALJ and Appraisal Specialist positions soon.
- ALJ Claire Savaglio.

b. Fiscal:

- SPO has received its new vehicle fleet, which we reduced from 4 to 3 vehicles.

2. IT Update:

- None.

3. Future Board Meetings:

2025 Schedule (Meetings begin at 10:00 a.m.)	
July 8th	Des Plaines & Springfield
August 12th (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 16 th	Des Plaines & Springfield

BOARD MEMBERS

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Frankfort

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South Barrington

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