



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
September 9th, 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
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
Dora Cornelio, Schmidt Salzman & Moran
Eric Gaddis, Property Tax Appeal Board
Patrick Cullerton, Thompson Coburn LLP
Meghan Herzic, Cook County
Lester McCarroll III, Mayer Brown
Patrick Sullivan, PRDS Law, LLC
Bo Turek, Cook County
Nicholas Jordan, Worssek & Vihon
Anonymous - 3

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. Mr. Steffen motioned to allow Mr. Bilotta to attend the meeting remotely. Ms. Buckley seconded the motion, which carried 4-0.

2. Approval of Minutes from Previous Meeting

Chairman Freeman made a motion to approve the Board Minutes of August 12th, 2025, as presented. Mr. Steffen 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 made a motion to strike item 5h from the agenda. Mr. Steffen seconded the Motion, and it carried 5-0.

There is a scrivener's error in the agenda, and there is no item 5i. Chairman Freeman made a motion to amend the agenda to move section 5 before the Executive Director's Report. Mr. Steffen seconded the motion, which carried 5-0.

Items A-E from Section 5 – Discussion of Motion

Illinois Realty Group Holdings, LLC: #24-03606.001-R-1 (St. Clair) (E. St. Louis)

Illinois Realty Group Holdings, LLC: #24-03616.001-R-1 (St. Clair) (Belleville)

Illinois Realty Group Holdings, LLC: #24-03622.001-R-1 (St. Clair) (Canteen)

Falcon, Ltd: #24-03628.001-R-1 (St. Clair) (Canteen)

Falon, Ltd: #24-03629.001-R-1 (St. Clair) (Caseyville)

The Board acknowledged that Mr. Patrick Sullivan, representing the appellants, was present. Mr. Sullivan informed that for the first docket, 24-03606, there was an error of omission; counsel failed to attach the Board of Review decision to the submitted appeal. Incorrect assessment amounts for dockets 24-03616, 24-03622, & 24-03628 were input in error, and for docket 24-03629, an incorrect property index number was provided, due to typographical errors made at an administrative level.

The counsel explained that he was not aware of the incomplete checklists, as there were multiple errors. He is in the process of training a new paralegal, there is a new administrative assistant at the real estate company, and counsel was out of town around the time he received the notices. Although counsel had access to his emails, he did not have access to Adobe to open the letters. Therefore, the incomplete checklists did not come to counsel's attention until after the deadline had passed. Counsel acted to correct the errors, submitted motions to PTAB, and has rectified the issues and will no longer make these types of errors.

Chairman Freeman moved to grant the motions to reinstate. Mr. Buckley seconded the motion, which carried 3-2.

Item F from Section 5 – Discussion of Motion

WI FI Fairway LLC: #23-52309.001 thru .004-C-3 (Cook) (Niles)

Chairman Freeman moved to deny the request to vacate the default. Mr. Steffen seconded the motion, which carried 5-0.

Item G from Section 5 – Discussion of Motion

Sarah Coleman: #24-21741.001-R-2 (Cook) (Oak Park)

The Board acknowledged Dora Cornelio, representing the appellant, was present.

Ms. Cornelio informed that her office received notice that the appeal was incomplete because it indicated zero for the appellant's assessment request. Their office responded with another request for an extension without making any changes. The appellant's assessment request, regrettably, was not indicated as counsel was waiting for results to be certified by the Oak Park Assessment Office, and they, therefore, did not have a value. The value was certified when counsel submitted the motion to reinstate, and is now indicated on the appeal. Counsel informed that she had a misunderstanding of the PTAB rules regarding the requirement to indicate an assessment request and does not believe this rule was strictly enforced prior to the implementation of the e-filing portal.

Chairman Freeman moved to deny the motion to reinstate. Ms. Kinion 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. 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. This item was moved up in the agenda, as seen above.
- d. This item was moved up in the agenda, as seen above.
- e. This item was moved up in the agenda, as seen above.
- f. This item was moved up in the agenda, as seen above.
- g. This item was moved up in the agenda, as seen above.
- h. This item was moved up in the agenda, as seen above.
- i. End of Motions

6. Attachments

- a. Attachment A** – Chairman Freeman moved to approve the attachment. Mr. Steffen 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. Kinion 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. Ms. Buckley 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** – Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the Motion, and it carried 4-0. Ms. Buckley recused herself.
- h. Attachment Z** – Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the Motion, and it carried 5-0 for all items, except item 3, which carried 4-0. Ms. Buckley recused herself.

7. Other Business

a. Workload

This month, we are closing 5,000 cases, the most we've ever closed in a month at PTAB, attributed to stipulations from the settlement/summer project. Chairman Freeman complimented Executive Director O'Malley on a job well done.

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

Chairman Freeman motioned to move into Executive Session per 5ILCS 120/2(c)(1) at 10:33 a.m. Mr. Steffen seconded the motion, and it carried 5-0. The Board then entered a breakout session on WebEx with both boardrooms and Mr. Bilotta in the breakout room.

The board approved the minutes of the August 12, 2025, Executive Session, and at 10:37 a.m., the executive session concluded with no further action required.

8. Adjournment

a. Chairman Freeman moved to adjourn the meeting at 10:39 a.m. Ms. Buckley 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 September 2025

1. HR/Fiscal Updates:
 - a. HR:
 - The Chief ALJ interviews.
 - Clerical staff positions in SPO (400+ applicants).
 - b. Fiscal:
 - Noting to report.
2. IT Update:
 - We created a new aging report for write on evidence cases (WOE). The report shows any cases that have been assigned to an ALJ but are still open and do not have a decision drafted date entered. We have also modified the existing hearing aging report to show all cases with hearings. It previously only showed cases with hearings more than 2 months past. These changes will assist with managing cases.
3. Future Board Meetings:

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

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