



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
October 14, 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
Kristina Mucinkas, Chief Administrative Law Judge
Daniel 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:

Benjamin Bilton, Worsek & Vihon LLP
John P. Brady, Tully & Associates
Michael Bullock, Property Tax Appeal Board
Kevin Griffin, Eugene L. Griffin & Associates, Ltd.
Tom Kelley
Robert B. McCoy, Miller, Hall, & Triggs, LLC
Daria Palermo, Flanagan/Bilton LLC
William J. Seitz, Law Offices of William J. Seitz, LLC
Bo T.
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. Chairman Freeman motioned to allow Mr. Steffen to attend the meeting remotely. Mr. Bilotta seconded the motion, which carried 4-0.

2. Approval of Minutes from Previous Meeting

Mr. Bilotta made a motion to approve the Board Minutes of September 9, 2025, as presented. Ms. Buckley 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 amend the agenda to move section 5, Discussion of Motions, before section 4, Executive Director's Report. Ms. Buckley seconded the Motion, and it carried 5-0.

Items A from Section 5 – Discussion of Motion

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

The Board acknowledged that Mr. William J. Seitz, representing the appellant, was present. Mr. Seitz added that when talking to the Board of Review (BOR) regarding the settlement of the omitted tax years (2020, 2021, & 2022), the BOR informed that they are unable to settle until the PTAB processes the appeals for the omitted years, as they are not currently a part of the current tax year 2023 appeal.

Chairman Freeman moved to grant the motion to amend, noting that its ruling is limited to these specific circumstances, and that no party or practitioner may rely upon this outcome to expand PTAB's jurisdiction or procedures in other matters. Ms. Bilotta seconded the motion, which carried 5-0.

Item B from Section 5 – Discussion of Motion

HGS Affina Corporation: #24-00805.001-C-3 (Peoria) (Kickapoo)

The Board acknowledged Mr. Robert McCoy representing the intervenor was present. Mr. McCoy informed that there was a dismissal for the 2022 tax year for this property, because the appellant did not respond. In the 2023 tax year appeal, Mr. McCoy stated he did not provide sufficient documentation, and his motion was denied. Therefore, for the 2024 appeal, he provided documentation in support of his motion.

Mr. Bilotta moved to grant the motion to dismiss. Ms. Buckley seconded the motion, which carried 5-0.

Item C from Section 5 – Discussion of Motion

ABH Properties: #24-43653.001-R-1 (Cook) (Lakeview)

The Board acknowledged Ms. Daria Palermo, representing the appellant, was present. Ms. Palermo added that due to human error, the letter showing the good cause was not uploaded with the extension request. Counsel was initially waiting on an appraisal, but the appellant switched gears and desired to pursue a recent sale basis. Counsel was waiting on the appellant's closing documents and informed that the appellant is not easy to communicate with and often travels. However, counsel does have the documents now.

Mr. Bilota moved to deny the motion to reinstate. Ms. Kinion seconded the motion, which carried 5-0.

Item D from Section 5 – Discussion of Motion

Hartland Park II Townhome Association: #24-41602.001 thru .018-R-3 (Cook) (Lakeview)

The Board acknowledged Mr. Benjamin Bilton, although not counsel for the appellant, Mr. Bilton does work at the same law firm as the attorney of record and may be able to provide some information. Mr. Bilton stated that they are not suggesting the PTAB computer system erred, but that the error was on their end in docketing their numerous PTAB filings. Unfortunately, Mr. Bilton is not aware of the specific computer issue their company had, but this appeal did not get properly docketed on their internal system for the evidence deadline, which is why it was missed. Mr. Bilton informed that they are aware of the computer issue that caused the error and believe they are trying to rectify it, but are not sure of the status, and assume they have eyes on it.

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

Item E from Section 5 – Discussion of Motion

1472 West Summerdale LLC: #24-42123.001-R-1 (Cook) (Lakeview)

The Board acknowledged Mr. Benjamin Bilton, representing the appellant, was present. Mr. Bilton informed that the error for this appeal occurred because it was not docketed correctly. The person entering the data into the computer system that is used to draw the lists of appeals accidentally entered 2024 instead of 2025 for this docket, so when the list populated for the cases that had to be filed, this docket did not appear on the list. Their firm had 15 other cases that were due on that deadline, and counsel was responsible for 6 of them. The other dockets had their evidence submitted on time. Counsel fully intended to comply with the deadline and was fully capable of doing so, if not for the internal clerical error, which was not determined at that time. Of the 5 years that counsel has worked with their firm, he has never had this error occur, and they are working on further redundancies to ensure this type of error does not occur in the future.

Chairman Freeman moved to grant the motion to reconsider and reinstate. Ms. Buckley seconded the motion, which carried 4-1.

Item F from Section 5 – Discussion of Motion

Elaina Kreller: #23-06122.001-R-1 (Lake) (Vernon)

Mr. Bilotta moved to grant the motion to vacate the 2023 duplicate decision and allow leave for the appellant to file a new 2024 appeal within 30 days. Mr. Steffen 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. Chairman Freeman 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. 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** – Chairman Freeman moved to approve the attachment. Mr. Steffen 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** – Mr. Steffen moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 4-0. Mr. Bilotta recused himself.
- e. **Attachment E** – Chairman Freeman moved to approve the attachment. Ms. Buckley 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. Bilotta 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. Chairman Freeman seconded the Motion, and it carried 5-0 for all items, except item 13, which carried 4-0. Ms. Buckley recused herself.

Workload - Chairman Freeman congratulated staff on closing 4,893 decisions during the past month.

7. Other Business

- a.** Chairman Freeman moved that the Board ask Executive Director O'Malley to reorder the agenda in the future, moving the Executive Director's Report to follow the Discussion of Motions and Attachments. Ms. Buckley seconded the Motion, and it carried 5-0.

8. Adjournment

- a.** Ms. Buckley moved to adjourn the meeting at 10:45 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



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Executive Director's Report
October 2025

1. HR/Fiscal Updates:

a. HR:

- New Chief Administrative Law Judge.
- Three new clerical staff:
 - Tyler Imhoff – Office Assistant/Receptionist – Starts November 3rd.
 - Mason Marcum – Office Associate/Appeals Processor – Starts October 16th.
 - Nancy Vono – Office Associate/Appeals Processor – Starts November 3rd.
- Future ALJ and Asp. Postings.

b. Fiscal:

- Noting to report.

2. IT Update:

- The IT Department developed a decision check program that will help eliminate errors in the monthly close process.
- We will be meeting with the Cook County Board of Review to discuss a process for submitting stipulations through the e-filing portal.

3. Future Board Meetings:

2025 Schedule (Meetings begin at 10:00 a.m.)	
October 14th	Des Plaines & Springfield
November 18th (Due to Veteran's Day)	Des Plaines & Springfield
December 16th	Des Plaines & Springfield

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