



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 December 16, 2025 – 10:00 a.m. Springfield & Des Plaines, Illinois

1. Roll Call: Chairman Kevin Freeman, James Bilotta, Sarah Buckley, and Dana Kinion.

Staff: Michael O'Malley, Executive Director and General Counsel
Kristina Mucinskas, Chief Administrative Law Judge
Daniel Sronce, Chief Financial Officer
David Suarez, Chief Information Officer
David Egan, PTAB Information Technology
Kelly McAuliffe, Recording Secretary
Phyllis McJunkins, Recording Secretary

Guests: In-person and call-in connections identified as follows:

John P. Brady, Tully & Associates, LTD.
Michael Bullock, Property Tax Appeal Board
Matthew Cook
Ryan J. Gibbs, The Gibbs Firm, LPA
Crystal Janssen, City of Chicago Department of Law
Tom Kelley
Vasilios Kousiounelo
Natalie Oswald, Schmiedeskamp Robertson Neu & Mitchell LLP
Bo Turek, Cook County Board of Review
Anonymous - 4

Chairman Freeman convened the meeting at 10:01 a.m. with a quorum of four out of five members, welcoming the Board Members and the Management Team to the Property Tax Appeal Board Meeting.

2. Approval of Minutes from Previous Meeting

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

Mr. Bilotta made a motion to approve the Board Minutes of November 18th, 2025, as presented. Ms. Buckley seconded the motion, and it carried 4-0.

3. Adoption or Amendments to the Agenda

Chairman Freeman adopted the agenda as presented. Mr. Steffen joins the meeting.

4. Discussion of Motions

Item A

Elaina Kreller: #24-05056.001-R-1 (Lake) (Vernon)

Mr. Bilotta moved to dismiss the appellant's appeal due to untimely filing. Ms. Kinion seconded the motion, which carried 5-0.

Item B

3FNP Owner LLC: #23-50327.001-C-3 (Cook) (South Chicago)

The Board acknowledged that Bo Turek from the Cook County Board of Review was present. Mr. Turek contended the sale occurred 24 months after the lien date and 12 months after the end of the lien year; therefore, this is more of a 2024 issue than a 2023 issue. Additionally, for a property of this size, there would have been some indication that the property was under contract. Ideally, the appellant would have petitioned the PTAB for an extension at that time, informing the PTAB that a sale was forthcoming. The taxpayer's original evidence had an appraised value of about 218 million, and the new value is 80 million, which is a multiple of millions of refunds at stake, and Mr. Turek believes this is prejudicial to the respondent. Lastly, in the 2023 appeal, the petitioner had a chance to address the intervenor's appraisal and the Board of Review's evidence in the rebuttal period; however, they chose not to and instead used the guise of rebuttal to introduce the sales document. The Board of Review recommends the motion be denied.

The Board acknowledged that Crystal Janssen, representing the City of Chicago, was present. Ms. Janssen informed that the intervenor supports the Board of Review's position.

The Board acknowledged Ryan Gibbs, representing the appellant, was present. Mr. Gibbs contended that the intervenor, City of Chicago, received multiple extensions to file their evidence. Their evidence, an appraisal report by Kevin Burns, wasn't filed until September 2025. The uniform standards of professional appraisal practice require an appraiser to review a 3-year sales history, and on page 9 of the appraisal, there is a sales history for the subject property. The appraisal makes it clear that Mr. Burns thinks this transaction is relevant. He is obligated to report it, laments having contacted someone who declined to

comment, and is seeking verification of the \$80 million transaction. Mr. Gibbs avers he can verify, but no one has contacted him, and it is clearly relevant. Mr. Gibbs admits it is up to the PTAB to determine how much weight it receives, but any transaction of this size is germane to determining the value. Mr. Gibbs is confirming the sale since the door has been opened. The tone of the appraisal report filed by the intervenor regarding the \$80 million transaction was as if it could not be confirmed. The appellant is seeking to prove it. The Appraisal Institute and the Uniform Standards of Professional Appraisal Practice make it clear that it is germane, relevant, and required to be reported. Mr. Gibbs believes this is something PTAB would want to look at for whatever weight; it is a relevant fact to determining the value, and this is why they are seeking the amendment and seeking to get this information into the record.

Mr. Gibbs became involved in this matter in December 2024, when his client purchased the property, and he learned that all pending tax appeals related to the transaction had been assigned to his client. This is made clear in the documents submitted by Mr. Gibbs, including the deed-in-lieu-of-foreclosure agreement. There may be feelings that this is not a good sale, or it is not a relevant transaction, but the fact of the matter is, there was a broker, and he got paid \$900,000 to market and sell the property. Mr. Gibbs's client purchased the note from the lender on 12/30/2024 and obtained the deed from the borrower. As with any other transaction on the date of the sale, the prior loan was retired, and his client received the title. The appraiser thinks it's relevant, Mr. Gibbs believes the PTAB will find it relevant, and wants the facts before the PTAB weighed as it deems fit. But excluding this information on technical grounds is extreme.

Ms. Kinion moved to deny the Motion for Leave to Amend Petition. Mr. Steffen seconded the motion, which carried 5-0.

Item C

DG Retail LLC: #18-38726.001 thru .008-C-1 (Cook) (Lake)

Mr. Steffen moved to grant the request to vacate the decision and issue an amended decision to correct the error in the PIN. Mr. Bilotto seconded the motion, which carried 5-0.

Item D

Ursa Farmers Co-Operative Company: #24-00130.001-C-3 (Adams) (Camp Point)

The Board acknowledged that Natalie Oswald, representing the appellant, was present. Ms. Oswald informed the appellant that the appellant does not agree with or approve the motion, but does not vehemently object to it.

Mr. Bilotto moved to deny the Motion to Vacate Default. Chairman Freeman seconded the motion, which carried 5-0.

Item E

Vasilios Kousiounelos: #22-51093.001-R-1 (Cook) (Lake)

The Board acknowledged *pro se* appellant, Vasilios Kousiounelos was present. Mr. Kousiounelos contends a few months ago he had a meeting with the Administrative Law Judge and the Board of Review regarding his 2023 appeal and during that time he inquired about his 2022 appeal, and no one was able to provide him information during that meeting. A week after this, the appellant contacted the PTAB office and inquired about his 2022 appeal, and he was informed that a letter had been mailed. The appellant contends he never received the hearing letter. The appellant informed that he has been filing appeals for a few years now and takes it very seriously. He put in a lot of work towards his appeal, and if he had received the letter, he would have been present, but he never received the letter and is now asking PTAB to consider this and reinstate his appeal.

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

5. 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. Buckley seconded the Motion, and it carried 5-0.
- c. **Attachment C** - Mr. Bilotto moved to approve the attachment. Mr. Steffen seconded the Motion, and it carried 4-0. Chairman Freeman recused himself.
- d. **Attachment D** – Chairman Freeman moved to approve the attachment. Ms. Buckley seconded the Motion, and it carried 4-0. Mr. Steffen recused himself.
- e. **Attachment E** – Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the Motion, and it carried 4-0. Ms. Kinion recused himself.
- f. **Attachment F** – Ms. Kinion moved to approve the attachment. Mr. Steffen seconded the Motion, and it carried 4-0. Ms. Buckley recused herself.
- g. **Attachment Z** – Mr. Steffen moved to approve the attachment. Mr. Bilotto seconded the Motion, which carried 5-0.

6. Executive Director's Report

See Addendum A.

Ms. Kinion informed that she has a conflict in the proposed board meeting scheduled on March 10, 2026, but she can attend remotely.

Chairman Freeman moved to approve the proposed 2026 board meeting schedule with amendments. Mr. Steffen seconded the motion, which carried 5-0.

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

7. Other Business

- a.** Proposed Standing Order # 4 delegating authority to issue subpoenas for an appraiser's appearance in residential appeals to the Executive Director or his designee.

Chairman Freeman moved to adopt and issue Standing Order #4, subject to the deletion of Section 3, and to direct the Executive Director to propagate the information by email to the litigants in PTAB. Mr. Steffen seconded the motion, which carried 5-0.

- b.** Workload – PTAB closed 3,200 cases, the highest number of cases closed in December in PTAB's history.

8. Adjournment

- a.** Ms. Buckley moved to adjourn the meeting at 10:46 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 December 2025

1. HR/Fiscal Updates:
 - a. HR:
 - ALJ Postings:
 - In the process of conducting interviews.
 - Appraisal Specialist positions have been posted.
 - In the process of conducting interviews
 - b. Fiscal:
 - Our audit for the two years ending June 30, 2024 has concluded.
2. IT Update: Updated the E-filing portal for intervenors to file their resolutions that are required when filing a request to intervene.
3. 2026 Proposed Board Meeting Schedule:

2026 Proposed Schedule (Meetings begin at 10:00 a.m.)	
January 13 th	Des Plaines & Springfield
February 10 th	Des Plaines & Springfield
March 10 th	Des Plaines & Springfield
April 14 th	Des Plaines & Springfield
May 12 th	Des Plaines & Springfield
June 9 th	Des Plaines & Springfield
July 14 th	Des Plaines & Springfield
August 18 th (State Fair)	Des Plaines & Springfield
September 8 th	Des Plaines & Springfield
October 13 th	Des Plaines & Springfield
November 10 th	Des Plaines & Springfield
December 8 th	Des Plaines & Springfield

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