



State of Illinois
PROPERTY TAX APPEAL BOARD

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MICHAEL I. O'MALLEY
Executive Director & General Counsel

Minutes of the
Property Tax Appeal Board
January 13th, 2026 – 10:00 a.m.
Springfield & Chicago, Illinois

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

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
James Moffat, Human Resources Manager
Eric Gaddis, PTAB Information Technology
Kelly McAuliffe, Recording Secretary
Phyllis McJunkins, Recording Secretary

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

Benjamin Bilton, Worssek & Vihon LLP
John P. Brady, Tully & Associates, LTD.
Michael Bullock, Property Tax Appeal Board
Kevin Burke, Smith, Hemmesch, Burke, & Kaczynski
Kevin Griffin, Eugene L. Griffin & Associates, Ltd.
Tom Kelley
Amanda Lane, Worssek & Vihon LLP
Mark
David N.
Patrick Potter, Worssek & Vihon LLP
William R. O'Shields, Cook County Board of Review
Daria Palermo, Flanagan/Bilton LLC
A. D. Quig
Adam Rogozinsky, Worssek & Vihon LLP
Claire Savaglio, Ryan Law
Bo Turek, Cook County Board of Review
Jennifer Vesely, Property Tax Appeal Board
Anonymous - 6

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

Chairman Freeman convened the meeting at 10:02 a.m., welcoming the Board Members and the Management Team to the Property Tax Appeal Board Meeting.

2. Approval of Minutes from Previous Meeting

Mr. Bilotta made a motion to approve the Board Minutes of December 16th, 2025, as presented. Ms. Buckley seconded the motion, and it carried 5-0.

3. Adoption or Amendments to the Agenda

Chairman Freeman adopted the agenda as presented.

4. Discussion of Motions

Item 4a

Walmart Stores, Inc.: #24-03800.001-I-3 (Grundy) (Aux Sable)

The Board acknowledged that Adam Rogozinsky, representing the appellant, was present. Mr. Rogozinsky averred he was not served any notice of a motion. He then contended the timeline is suspect because the Grundy County Board of Review (CBOR) defaulted at two separate periods. The first default was thirty days after the notice of the appeal, when they had to send notice to the taxing districts, and the second default was ninety days after they received notice of the appeal. The county sent notice to the taxing district after they were defaulted; all the county's actions took place after the two defaults. The appellant objects to including Grundy CBOR's evidence, their appearance, and the notice sent to the taxing districts, since it was sent after the deadlines.

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

Chairman Freeman motioned to move item 7a up in the agenda, before item 5. Mr. Steffen seconded the motion, which carried 5-0.

Item 7a

Cook CBOR Request

The Board acknowledged that William O'Shields, representing Cook CBOR, was present. Mr. O'Shields thanked Executive Director O'Malley, Chairman Freeman, and PTAB for considering Cook CBOR's request. They acknowledged past collaboration with PTAB through the suspension of hearings and extension of certain evidence deadlines.

Mr. O'Shields informed the CBOR that they had timely finished their session on or about May 5th and contended this was done with the help of PTAB. Mr. O'Shields averred that the fact that the bills were issued 6 months late this year, around November 5th, was well beyond Cook CBOR's control, due to the well-publicized issues with implementing the Tyler System, the delays it caused, and the repercussions, which include the late distribution of Real Estate Tax Funds to the taxing districts. Mr. O'Shields emphasized the CBOR did its job with the collaboration with and cooperation of PTAB by suspending hearings. Additionally, the CBOR participated last year in the summer project, where over 7,000 dockets were finalized. The CBOR is willing to work with PTAB, but they are facing challenges beyond their control.

Mr. O'Shields further explained that once the tax bills are late, it takes the CBOR approximately 2 - 3 sessions to get back on schedule, and they are currently looking at a finish on or about late June or July. Given the unprecedented increases in assessments in Chicago, there has been a significant spike in filings. Three years ago, during the reassessment of the 2022 tax year they had approximately 240,000 complaints in total. Currently they have 245,000 complaints and they still have 11 open townships, 5 townships will close on February 3rd and the last 6, which includes the Central Business District (CBD) will open January 20th and close February 18th. Looking at the earlier townships and the filing periods in comparison to tax year 2022, there have been increases that range from 11% to 38%. Projecting these numbers out using a modest 15% increase over 2022, they are looking at approximately 276,000 complaints.

Mr. O'Shields averred Cook CBOR and PTAB face similar challenges of volume, dates, and deadlines and this is why they made this request to PTAB. Mr. O'Shields informed when the request was previously granted, they were able to right-side this issue after the appeal session was completed. Therefore, this is not a new request; the curve ball is the Tyler system issue, and the enormous challenges Cook County has faced in implementing it. Cook CBOR understands PTAB's workload and volume issues and is committed to addressing them.

The Tyler system issue involves the entire county property tax group, the Assessor's Office, the CBOR, the Clerk, and the Treasurer. The Clerk and the Treasurer encountered numerous challenges in calculating tax rates. Therefore, the Board was unable to finalize any files where the argument was an income approach, because they did not have the 2024 tax rates. Those rates were not published by the Clerk until November 5th, due to the Tyler system technical issues. Mr. O'Shields contended the Tyler program did not work as designed and due to the inherited dependencies between the Board/Assessor and the Clerk/Treasurer, if one of these parts fail, there are downstream impacts. Regarding the tax rate, the Tyler systems impacted the Clerk and ultimately the Treasurer. Cook CBOR is not responsible for the calculation of the tax rate.

Mr. O'Shields informed he does not know when Cook County will pay out the tax refunds that have been due for the past nine months, due to the Tyler project issue. Mr. O'Shields stated, to sum it up, it's been a disaster. The CBOR is attempting to mitigate a repeat of what occurred this year by completing its process as soon as possible. The technical issues are beyond their control, and for this year, they finished on May 5th, with the help of PTAB through the suspension of hearings and extensions of evidence submission deadlines. Cook CBOR is asking for PTAB to provide them with an opportunity to mitigate with the possibility of a late tax bill this year, as much as possible. Given the circumstance that the city of Chicago has approximately a little under 50% of all parcels, many residential owners, that saw substantial increases, which are driving some of the appeal numbers at the Cook CBOR. Additionally, the CBOR reopened 24 townships for a 10-day period to allow some residents in townships who missed their filing deadlines, because they opened in July, and gave them the opportunity to contest the 50%, 60%, 100%, and sometime 200% increases relative to previous triennials. As a result of that additional 10 day filing period, the CBOR received an additional 15,000 complaints and they will have hearing for these reopened townships on January 22nd and 23rd; out of the 15,000 complaints, 85% of them were residential.

Mr. O'Shields informed from a sequential standpoint, with the 1st group of towns, they are trending towards certifying on or about February 25th therefore they are looking at the first group's decision letters being issued in March.

The Cook CBOR is attempting to adjudicate and review the overassessment complaints as efficiently as possible. However, at the request of the president's office their session was shortened by two weeks, while they were in the middle of completing the CBD's and in terms of market values, property parcels situated in the CBD have the highest value in comparison to the entire county and they were required to rush. They had 276 oral hearings, and almost 80% of those filed at PTAB, which may have been done anyway. However, Mr. O'Shields believes because they have a history of being required to work under duress and are forced to make up any delays which took place prior to complaints coming to the CBOR, because they are the last step in the second installment process. The CBOR is contemplating working a 60-hour week and there is not much more that can be done that is humanly possible, because there is also a work life balance. There are those who have young children and those who care for their elderly parents. The CBOR is leveraging technology, and they gained 6 additional analysts, but the analysts do not have prior board experience, so due to the learning curve, the CBOR probably will not see the impact of the hiring of the analysts until next year. Another challenge is the CBOR is currently in the process of forming a union. The CBOR was the only nonunion member of the property tax appeal group and because of that there was a time when Mr. O'Shields could issue a memo asking people to work all county holidays and work an extra 10-20 hours a week from January to May, but with a union this is no longer possible. They are facing several challenges internally, but what they have done historically is placed forward their best effort to get the job done not only for overassessment appeal but for the PTAB issues as

well, acting as hearing officers and preparing evidence. The issues with the Tyler system are beyond the CBOR's control.

The CBOR could not guarantee they will not continue to have issues with the Tyler system.

The CBOR is willing to participate in the Summer Project for PTAB and the taxpayers of Cook County.

Regarding stipulations that are rejected by their board members after stipulations are agreed by parties which include one board member/representative, Mr. Shields requested leave to determine how significant this issue is and to determine if there are any patterns. Mr. O'Shields informed he will reach out to Director O'Malley to determine and discuss the natural of these cases.

Mr. O'Shields is willing to look at residential appeals where solely the county is requesting a hearing to perhaps provide a blanket waiver of all hearings on these appeals.

Mr. O'Shields informed they are trending towards certifying by the end of February and PTAB should start receiving appeals around the end of March. Mr. O'Shields was unable to comment on when all 38 townships will be finalized. Mr. O'Shields informed there is a possibility that PTAB will receive back-to-back filing of two tax years.

Chairman Freeman motioned the following:

In any case where there has been a CBOR representative who has agreed to a stipulated settlement that was subsequently rejected by the CBOR Commissioners, we will not grant continuances. These matters should be reset for hearing at the earliest practicable date to ensure timely adjudication and to avoid unnecessary delay in the resolution of the appeal.

On residential appeals, grant a stay of hearings from March 1st through April 30th, 2026, and the Executive Director will prioritize adjudication of Write on Evidence (WOE) cases during this period to ensure continued case resolution.

For commercial and industrial appeals, grant a stay for commercial and industrial appeals not involving representation by the State's Attorney's Office (SAO) for the period of March 1st through May 31st, 2026, a 3-month continuance.

Regarding evidence submission deadlines, deny the request to extend evidence deadlines for residential matters.

With respect to commercial and industrial appeals if Cook County confirms that statutory notice will continue to be issued to taxing districts in cases where the assessed value change exceeds \$100,000, grant an extension of evidence deadlines for commercial and industrial

appeals for the period of March 1st through May 31st, 2026; but for cases in which the SAO represents the CBOR, deny any extension of pre-hearing conference deadlines; deny any extension or continuance of matters already set for hearing; and deny any extension or continuance of hearings themselves.

All above are conditional upon the CBOR's formal agreement to participate in the 2026 summer program.

Mr. Steffen seconded the motion, and it carried 5-0.

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. Bilotta moved to approve the attachment. Ms. Buckley 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** – Chairman Freeman moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 4-0. Mr. Steffen recused himself.
- f. **Attachment F** – Chairman Freeman moved to approve the attachment. Mr. Steffen 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** – Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the motion, which carried 5-0.

6. 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.

7. Other Business

- a. This item was moved up in the agenda, see above.
- b. Property Tax Appeal Board AI informational Video Presentation.

Chairman Freeman moved to direct Executive Director O'Malley to post the AI-generated video to the PTAB website. Mr. Steffen seconded the motion, which carried 5-0.

8. Adjournment

- a. Mr. Bilotta moved to adjourn the meeting at 11:28 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