



**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**  
**March 10<sup>th</sup>, 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  
David Egan, PTAB Information Technology  
Kelly McAuliffe, Recording Secretary  
Phyllis McJunkins, Recording Secretary

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

Brian Bare, Petrarca, Gleason, Boyle & Izzo, LLC.  
Matthew Buckley, Smith, Hemmesch, Burke, & Kaczynski  
Michael Bullock, Property Tax Appeal Board  
Jennifer Burke, KBC Law Group  
Kevin Burke, Smith, Hemmesch, Burke, & Kaczynski  
Michael Clarke, Property Tax Appeal Board  
Ares G. Dalianis, Franczek P.C.  
Joel R. DeTella, Petrarca, Gleason, Boyle & Izzo, LLC.  
Dora  
James Dougherty, Petrarca, Gleason, Boyle & Izzo, LLC.  
Kevin Griffin, Eugene L. Griffin & Associates, Ltd.  
Terrence Griffin, Eugene L. Griffin & Associates, Ltd.  
Eric Gross, Property Tax Appeal Board  
Michael J. Hernandez, Franczek P.C.  
Kendalynn Jackson, Property Tax Appeal Board  
Nick Jordan, Worsek & Vihon LLP  
Dean Karlos, Property Tax Appeal Board  
Tom Kelley, Steven B. Pearlman & Associates

**BOARD MEMBERS**

**Jim Bilotta**  
*Frankfort*

**Robert J. Steffen**  
*South Barrington*

**Dana D. Kinion**  
*Springfield*

**Sarah Buckley**  
*Chicago*

Douglas LaSota, O'Keefe Lyons & Hynes, LLC  
Pat Loukas, Property Tax Appeal Board  
John Nyhan, O'Keefe Lyons & Hynes, LLC  
Daria Palermo, Flanagan/Bilton LLC  
Courtney Pastrnak, Smith Hemmesch Burke & Kaczynski  
Jessie Ryder, City of Chicago Department of Law  
Brendon Stark, Property Tax Appeal Board  
Brittany Theis, Robbins Schwartz  
Bo Turek, Cook County Board of Review  
Jennifer Vesely, Property Tax Appeal Board  
John Weinberger, Property Tax Appeal Board  
Anonymous - 4

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. Chairman Freeman motioned to allow Ms. Kinion to attend the meeting remotely. Mr. Steffen seconded, and it carried 4-0.

## **2. Approval of Minutes from Previous Meeting**

Mr. Bilotta made a motion to approve the Board Minutes of February 10<sup>th</sup>, 2026, as presented. Mr. Steffen seconded the motion, and it carried 5-0.

## **3. Adoption or Amendments to the Agenda**

Chairman Freeman motioned to amend the agenda to move item 7b behind item 4a. Mr. Steffen seconded the motion, which carried 5-0.

## **4. Discussion of Motions**

### **Item 4a**

Coral Equity Investors, LLC: 24-33099.001 thru .003-C-2 (Cook) (Worth)

The Board acknowledged that Matthew Buckley, representing the appellant, was present.

Mr. Buckley presented an argument in support of the appellant's Motion to Dismiss the Intervenor. He raised several challenges to the validity of the school district's authority to intervene, including issues related to the resolution's expiration, alleged unlawful delegation of authority, and compliance with PTAB rules. Although multiple issues were discussed, Mr. Buckley emphasized that the resolution attached to the intervenor's filing had expired before the date of filing.

The Board acknowledged that James Dougherty, representing the intervenor, was present.

Mr. Dougherty responded to the Motion to Dismiss and addressed each of the appellant's arguments. He asserted that the district possessed valid authority to intervene, relying on the language of the original resolution, the district's subsequent supplemental resolution, PTAB precedent, and statutory authority. Mr. Dougherty argued that any alleged defects were cured or immaterial and that the district's intervention was proper.

After hearing the parties' arguments, the Board deliberated. While acknowledging that several issues were raised and discussed by both parties, the Board determined that one issue was dispositive: at the time the intervenor filed its Request to Intervene, the resolution attached to the filing had expired. It therefore did not constitute valid authority for the intervenor to act on behalf of the school district.

Mr. Bilotta moved to grant the motion to dismiss the intervenor because, at the time of filing, the intervenor did not attach a valid authority for acting on behalf of the intervenor. Mr. Stephen seconded the motion, which carried 5-0.

**Item 7b**

The Board acknowledged that Ares Dalianis and Brittany Theis were present to address the Board regarding issues related to the Doctrine of Nondelegability and Section 10-2 of the School Code, as referenced in Item 4(a).

Mr. Dalianis addressed the Board first. He emphasized the importance of consistent and predictable treatment for all parties appearing before the PTAB. He noted that since PTAB obtained jurisdiction over all property types beginning with the 1997 assessment year, taxing districts have long relied on broadly worded, multi-year authorizing resolutions to support intervention. He stated that any change to this longstanding practice should occur only through formal rulemaking.

Mr. Dalianis further observed that PTAB is the only tribunal in Illinois that requires taxing districts to submit authorizing resolutions, and he cautioned against imposing requirements not found in statute or applied in other forums. He also commented on PTAB's filing-deficiency notices, suggesting that any guidance provided to appellants should be applied uniformly to all parties.

Chairman Freeman thanked Mr. Dalianis for his remarks and stated that the Board would take his comments under advisement.

Ms. Theis then addressed the Board. She noted that her firm represents more than 125 taxing districts statewide and that any change to PTAB's interpretation of authorizing resolutions would have significant statewide implications. She explained that taxing districts understood PTAB might reconsider its approach in the Coral Equity Investors matter, prompting widespread concern and interest.

Ms. Theis cautioned that requiring case-specific resolutions would impose substantial burdens on taxing districts and would be inconsistent with statute, case law, and PTAB's historical practice. She emphasized that any such change should occur only through the formal administrative rulemaking process.

Ms. Theis concluded by thanking the Board. Chairman Freeman clarified that PTAB does not intend to change its rules or independently review resolutions for attorney authority, and that challenges to authority would continue to be addressed only when raised by litigants. Ms. Theis expressed appreciation for the clarification.

#### **Item 4b**

The Board acknowledged that Bo Turek, representing the Cook County Board of Review, and Tom Kelly, representing the appellant, were present.

Mr. Turek, representing the Cook County Board of Review, stated that he had nothing to add beyond the written motion and supporting documents submitted to the PTAB. He explained that the pleadings set forth the Board of Review's position that the named appellant, Webster Square Homes, lacked standing because it was neither the property owner nor the taxpayer for the subject parcels. Mr. Turek reiterated that he was available to answer any questions from the Board but otherwise deferred to the appellant's counsel, Mr. Kelley, to address the substantive arguments.

Mr. Kelley provided an extensive response on behalf of the appellant, Webster Square Homes, arguing that the entity had standing to file the appeal and that the county's motion to dismiss should be denied. He began by referencing Chairman Freeman's earlier comments that PTAB should avoid becoming overly formalistic with respect to corporate naming conventions or structural variations. Mr. Kelley contended that the issues raised in the county's motion involved such formalistic distinctions and should not control the outcome.

Mr. Kelley also referenced a prior matter heard by PTAB at its October 2025 meeting involving HGS Athena Corporation, where an intervenor challenged the appellant's standing. In that earlier case, the Board determined that because the appellant had used the same name in the previous year and had been placed on notice regarding a potential issue with the name, it should have corrected the name for the current year. Mr. Kelley maintained that the circumstances here differed because Webster Square Homes had consistently used the same name for several years, including before the Cook County Board of Review, which accepted the filing and decided the matter on the merits without objection to the appellant's name.

Mr. Kelley further relied on the Illinois Appellate Court decision in Kankakee County Board of Review v. PTAB. He explained that under this precedent, standing before PTAB depends on the taxpayer of record as of the statutory lien date, January 1st, 2024, and that the law focuses on the practical realities of who is responsible for property taxes, rather than strict legal title or technical naming distinctions. He stated that the tax bills submitted with the response demonstrated that Webster Square Single Family Homes LLC (SFH LLC) was the taxpayer for six of the seven parcels during the relevant billing periods, and that the shorthand name “Webster Square Homes” referred to the same entity.

When questioned by Chairman Freeman about the difference in entity names, Mr. Kelley explained that “Webster Square Homes” was shorthand for “Webster Square SFH LLC,” comparable to using a business name without its corporate suffix. He argued that PTAB should not treat these naming variations as substantive differences.

Regarding parcel transfers, Mr. Kelley acknowledged that one parcel, the one ending in -052, was transferred in December 2022 to Geneva Webster LLC. He agreed to withdraw that parcel from the appeal. For all remaining parcels, he stated that deed transfers occurred after January 1st, 2024, meaning they did not affect standing under the Kankakee County standard.

Mr. Kelley proceeded to read through each parcel, confirming that for PINs 044, 045, 046, 047, 050, and 051, the tax bills for the relevant periods listed Webster Square SFH LLC as the taxpayer. He explained that the 2022 second installment bills (due December 1st, 2023) and the 2023 first installment bills (due March 1st, 2024) bracketed the January 1st, 2024, lien date and therefore supported the appellant’s standing.

Mr. Kelley acknowledged that ownership of the parcels had transferred during 2024. However, he reiterated that standing is determined as of the lien date, not based on subsequent sales or contractual agreements between purchasers and sellers. He further stated that even if PTAB determined the appellant's name required correction, such an issue should be treated as a misnomer that may be amended without prejudice to any party.

Mr. Bilotta made a motion to grant the county’s motion to dismiss only for PIN ending in -052, however, before receiving a second. Mr. Bilotta withdrew his first appeal and made a motion to deny the county’s motion to dismiss, except for parcel ending in -052, which Mr. Kelley will withdraw this week. Chairman Freeman seconded the motion, which carried 5-0.

#### **Items 4c & 4d**

Mr. Bilotta made a motion to deny the motions to reconsider decisions and withdraw appeals, which was seconded by Mr. Steffen, and carried 5-0.

**Items 4e**

The Board acknowledged that Douglas LaSota, representing the appellant, was present.

Mr. LaSota argued that the PTAB decision in appeal 22-29147 should be reinstated, reissued, and reserved due to improper service. He contended the decision was sent to an outdated email address from a 2016 case rather than the email addresses designated in this specific appeal. LaSota claimed that PTAB rules and Section 16-185 of the Property Tax Code require service to the designated email address in the appeal. Shifflett, who substituted in as counsel, consistently used shiffletlaw@gmail.com in filings. Despite this, PTAB sent the decision to wilvaine1@gmail.com, an email from years-old records. LaSota argued this error deprived the appellant of proper notice. He cited PTAB precedent from 2021 where similar email record issues resulted in reinstated appeals. He requested that PTAB either reissue the 2022 decision to allow a timely direct appeal or deem the recently filed 2023 and 2024 appeals for this property timely, as they were filed within 30 days of actual notice. He maintained the circumstances were unique and narrow, not establishing a broad precedent.

Mr. Steffen moved to deny the motion to reopen, reinstate, and reserve the appeal. The motion was seconded by Ms. Buckley, which carried 3-2.

**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. 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. Bilotta recused himself.
- e. Attachment E** – Mr. Bilotta 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** – 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. Ms. Buckley 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.** Commonwealth Edison Co.: 23-05612-I-1 (DuPage) (Bloomington) et al. Status on Joint Motion to Stay Granted November 3rd, 2025.

This was a continuation of a Joint Motion to Stay. The parties have filed a status update with the Springfield Office, so the case is moving forward.

- b.** This item was moved up in the agenda, see above.

Workload - We currently have 109,000 open cases and closed 2,900 cases this month. We may have over 130,000 open cases in the next two months, after Cook County cases start coming in. The Executive Director would not categorize this as a backlog, and downstate has virtually no backlog. We are focusing on completing the older cases and working to have the Cook County residential appeal resolved within a year of filing.

Chief Administrative Law Judge Mucinkas introduced new Administrative Law Judge Kendalynn Jackson to the Board.

## **8. Adjournment**

- a.** Mr. Steffan moved to adjourn the meeting at 12:12 p.m. Ms. Buckley seconded the Motion, carrying 5-0.

Respectfully Submitted,

/s/ Michael O’Malley

Meeting of the Property Tax Appeal Board  
March 10th, 2026  
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Michael I. O'Malley  
Executive Director and General Counsel

MIO/pgm



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**Executive Director's Report**  
**March 2026**

1. HR/Fiscal Updates:
  - a. HR:
    - Appraisal Specialist position has been filled.
  - b. Fiscal:
    - The House appropriations hearing is set for April 8<sup>th</sup>, in Springfield.
    - Our requested appropriation is \$13,833,000 from the PPTRF.
2. IT Update: Working on Stip Portal.
3. We held a joint CLE training course with the Cook County State's Attorney's Office, which resulted in significant cost savings for PTAB and the SAO. The CLE was given by the Appraisal Institute.
4. Proposed Legislation:
  - a. SB2964: Provides that a complainant before the board of review or the Property Tax Appeal Board may represent himself or herself or designate a representative to appear before the board on his or her behalf. Provides that the description of rules and procedures provided by the board of review to the public must include an explanation that the taxpayer may appear pro se or be represented by any other person, including but not limited to an attorney, accountant, or other tax representative. Provides that the assessor or the board of review has the burden of proving any contested matter of fact by a preponderance of the evidence (currently, the plaintiff has the burden of proof by clear and convincing evidence).
  - b. HB4931: Amends the Property Tax Code. Provides that a corporation, limited liability company, or partnership may be represented by an attorney or by a non-attorney representative, including, but not limited to, an accountant or other tax representative.

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**BOARD MEMBERS**

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*Chicago*

5. Future Board Meetings:

<b>2026 Proposed Schedule (Meetings begin at 10:00 a.m.)</b>	
January 13 <sup>th</sup>	Des Plaines & Springfield
<del>February 9<sup>th</sup></del>	<del>Des Plaines &amp; Springfield</del>
<del>March 10<sup>th</sup></del>	<del>Des Plaines &amp; Springfield (D.K. Remote)</del>
April 14 <sup>th</sup>	Des Plaines & Springfield (R.S. Remote)
May 12 <sup>th</sup>	Des Plaines & Springfield
June 9 <sup>th</sup>	Des Plaines & Springfield
July 14 <sup>th</sup>	Des Plaines & Springfield
August 11 <sup>th</sup>	Des Plaines & Springfield
September 8 <sup>th</sup>	Des Plaines & Springfield
October 13 <sup>th</sup>	Des Plaines & Springfield
November 10 <sup>th</sup>	Des Plaines & Springfield
December 8 <sup>th</sup>	Des Plaines & Springfield