



State of Illinois
PROPERTY TAX APPEAL BOARD

Wm. G. Stratton Office Bldg.
401 South Spring St., Rm. 402
Springfield, Illinois 62706
(T) 217.782.6076
(F) 217.785.4425
(TTY) 800.526.0844

KEVIN L. FREEMAN
Chairman

Cook County Regional Office
115 South La Salle Street
Suite 602
Chicago, Illinois 60603
(T) 312.793.0015

MICHAEL I. O'MALLEY
Executive Director & General Counsel

Minutes of the
Property Tax Appeal Board
April 14th, 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
Daniel Sronce, Chief Financial Officer
James Moffat, Human Resources Manager
David Egan, PTAB Information Officer
Kelly McAuliffe, Recording Secretary
Phyllis McJunkins, Recording Secretary

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

Michael Bullock, Property Tax Appeal Board
Tom Kelley, Steven B. Pearlman & Associates
Kaitlin McKenzie, Reilly & Dooley, LLC
Daria Palermo, Flanagan/Bilton LLC
Claire Savaglio, Ryan Law
Mark Volpe, Reilly & Dooley, LLC
Anonymous – 3

Chairman Freeman convened the meeting at 10:00 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. Steffen made a motion to approve the Board Minutes of March 10th, 2026, with the amendment to correct the misspelling of Mr. Steffen's name in paragraph 4 of Section 4, under item 4a. Ms. Buckley seconded the motion, and it carried 5-0.

3. Adoption or Amendments to the Agenda

Chairman Freeman adopted the agenda as presented.

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

4. Discussion of Motions

Item 4a

Razvan C Mirza Baer and Mirza LLC: 25-00298.001-C-1 (Winnebago) (Rockford)

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

Item 4b

Zach Meiborg Meiborg Holdings III LLC: 25-00299.001-I-1 (Winnebago) (Rockford)

Mr. Steffen moved to deny the motion to reinstate as moot. Ms. Buckley seconded the motion, which carried 5-0.

5. Attachments

- a. **Attachment A** – Chairman Freeman moved to approve attachment A, with the removal of item 635 (Docket No. 24-04916) from 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** – Ms. Kinion 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. Mr. Steffen seconded the motion, and it carried 4-0. Mr. Bilotta recused himself.
- e. **Attachment E** – Ms. Kinion moved to approve the attachment. Mr. Bilotta 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. Ms. Kinion seconded the motion, and it carried 4-0. Ms. Buckley recused herself.
- h. **Attachment Z** – Mr. Steffen moved to approve the attachment. Ms. Buckley seconded the motion, which carried 5-0.

Workload – 3,180 decisions were closed this month, and at this rate, we will close over 40,000 for the fiscal year.

6. Executive Director’s Report

See Addendum A.

Mr. Bilotta may not be able to attend the June 9th, 2026, meeting, and Ms. Kinion will attend the meeting in Chicago.

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

7. Other Business

a. none.

8. Adjournment

a. Ms. Kinion moved to adjourn the meeting at 10:18 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 April 2026

1. HR/Fiscal Updates:
 - a. HR:
 - ALJ Chicago.
 - b. Fiscal:
 - The Senate appropriations hearing was held for April 8th. The attached packet was sent to the committee.
 - The House appropriations hearing was moved to April 29th.
2. IT Update: The stipulation portal went live, and the attached email blast was sent out.
3. 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.
4. Future Board Meetings:

2026 Proposed Schedule (Meetings begin at 10:00 a.m.)	
January 13 th	Chicago & Springfield
February 9 th	Chicago & Springfield
March 10 th	Chicago & Springfield (D.K. Remote)

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

April 14 th	Chicago & Springfield (R.S. Remote)
May 12 th	Chicago & Springfield
June 9 th	Chicago & Springfield
July 14 th	Chicago & Springfield
August 11 th	Chicago & Springfield
September 8 th	Chicago & Springfield
October 13 th	Chicago & Springfield
November 10 th	Chicago & Springfield
December 8 th	Chicago & Springfield



Operational Excellence and Civic Return on Investment

A Decade of Transformation at the Illinois Property Tax Appeal Board

Executive Staff

Executive Director & General Counsel: Michael O'Malley

Chief Financial Officer: Daniel Sronce

CIO: David Suarez

Chief ALJ: Kristina Mucinkas

Data Docket Callout

Report Focus: Budgetary Appropriation Justification

Status: Peak Operational Output

Target Horizon: Fiscal Year 2027

The Agency is Multiplying Resources into Historic Civic Output

105,799

**Open Cases
Managed**

Managing a 79.2% increase in total open inventory since 2015, driven largely by 105,971 cases from Cook County.

7.75%

**Legacy Backlog
(≥ 3 Years Old)**

Slashed from 26.91% in 2015. We are aggressively targeting and clearing legacy cases faster than at any point in the last decade.

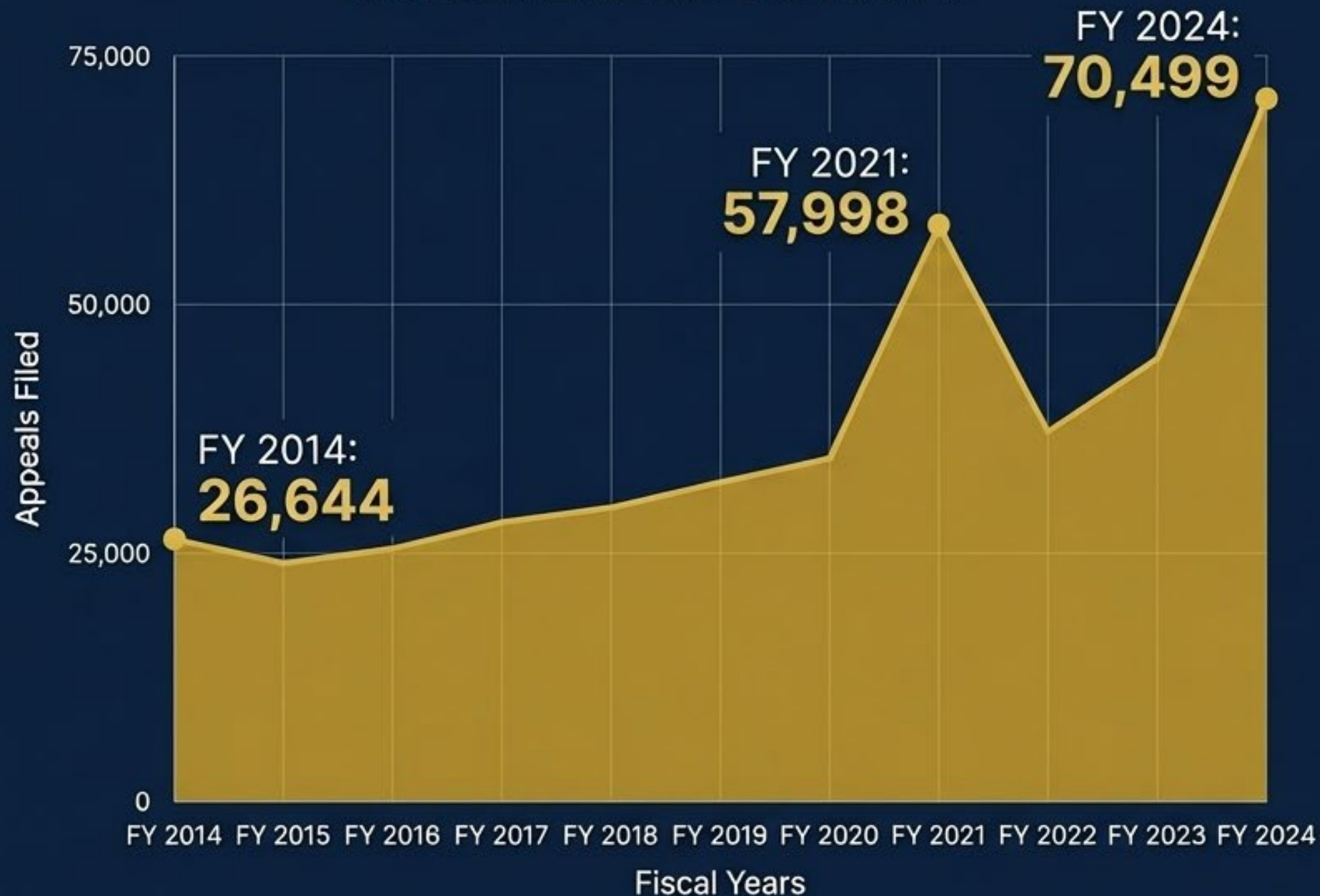
45,418

**Annual Closures
(FY 2024)**

Historic output achieved with significantly leaner baseline resources, utilizing strategic ALJ deployment and the new eFiling Portal.

Unprecedented External Filings Test Systemic Capacity

EXTREME FILING ACTIVITY



ANALYSIS BOARD

The Cook County Factor

About 95% of all open cases (105,799) originate in Cook County

Downstate Efficiency

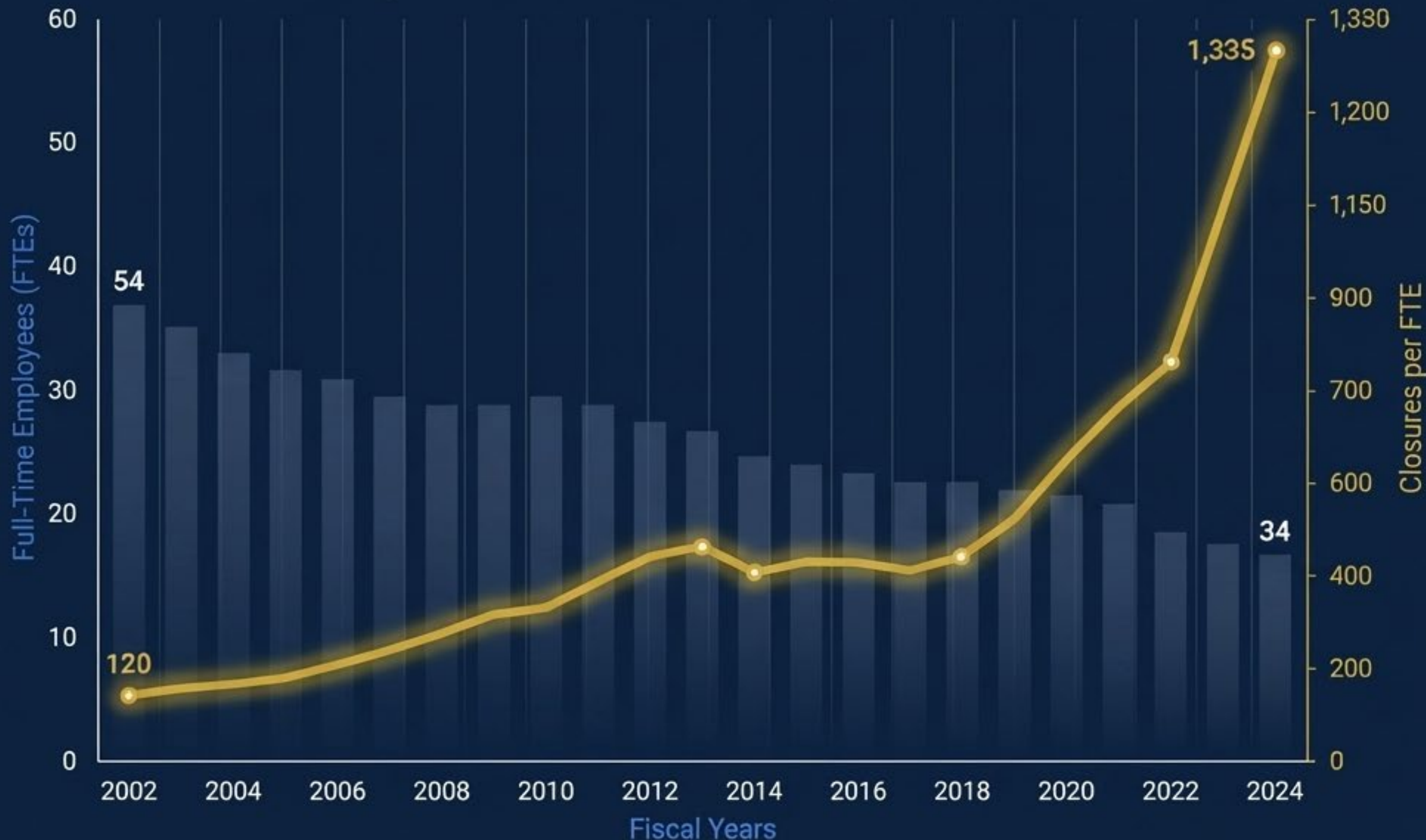
Downstate open cases have actually decreased from 9,649 in tax year 2015 to 4,903 in 2026

The R1 Surge

The single largest classification driving the current volume is R1 (Residential) in Cook County, accounting for 64,953 active cases.

Peak Efficiency Dramatically Outperforms Historical Averages

Efficiency Trend: FTEs vs. Closures per FTE (2002-2024)



Raw Data Extract

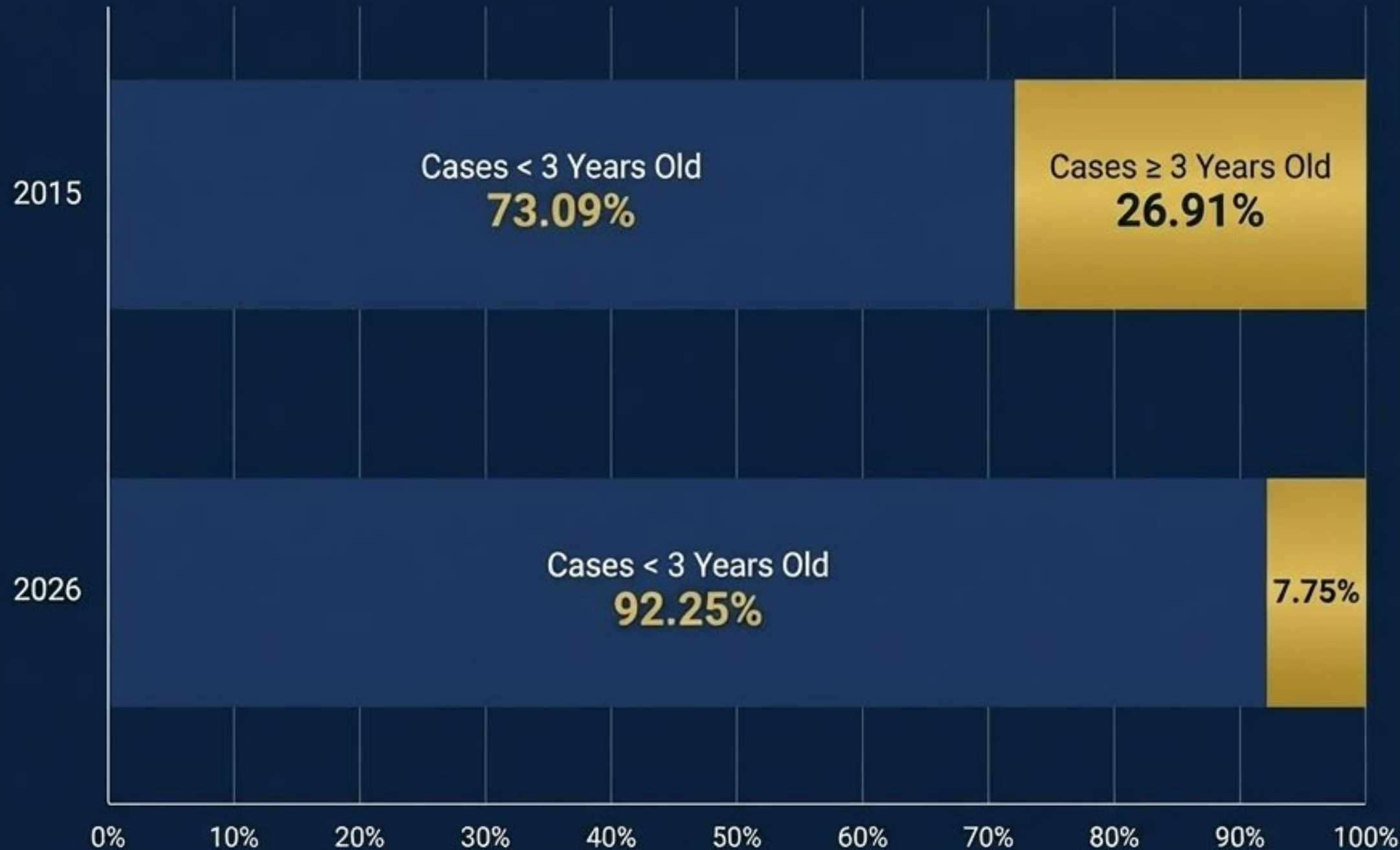
Category	Year	Value
Annual Closures	2002	~6,500
	2024	45,418
Total FTEs	2002	54
	2024	34
Closures per FTE	2002	120
	2024	1,335

Executive Briefing Panel

- This is our defining metric of operational excellence: PTAB is achieving historical output with a significantly leaner workforce.
- In 2002, a staff of 54 employees closed roughly 6,500 cases. In 2024, a leaner staff of 34 employees closed over 45,000 cases.
- That represents an incredible 1,000%+ increase in peak efficiency per staff member, driven by improved workflows, strategic ALJ deployment, and technological adaptations like eFiling.

Legacy Cases Have Been Systematically Cleared

100% Stacked Bar Chart



Raw Data Extract

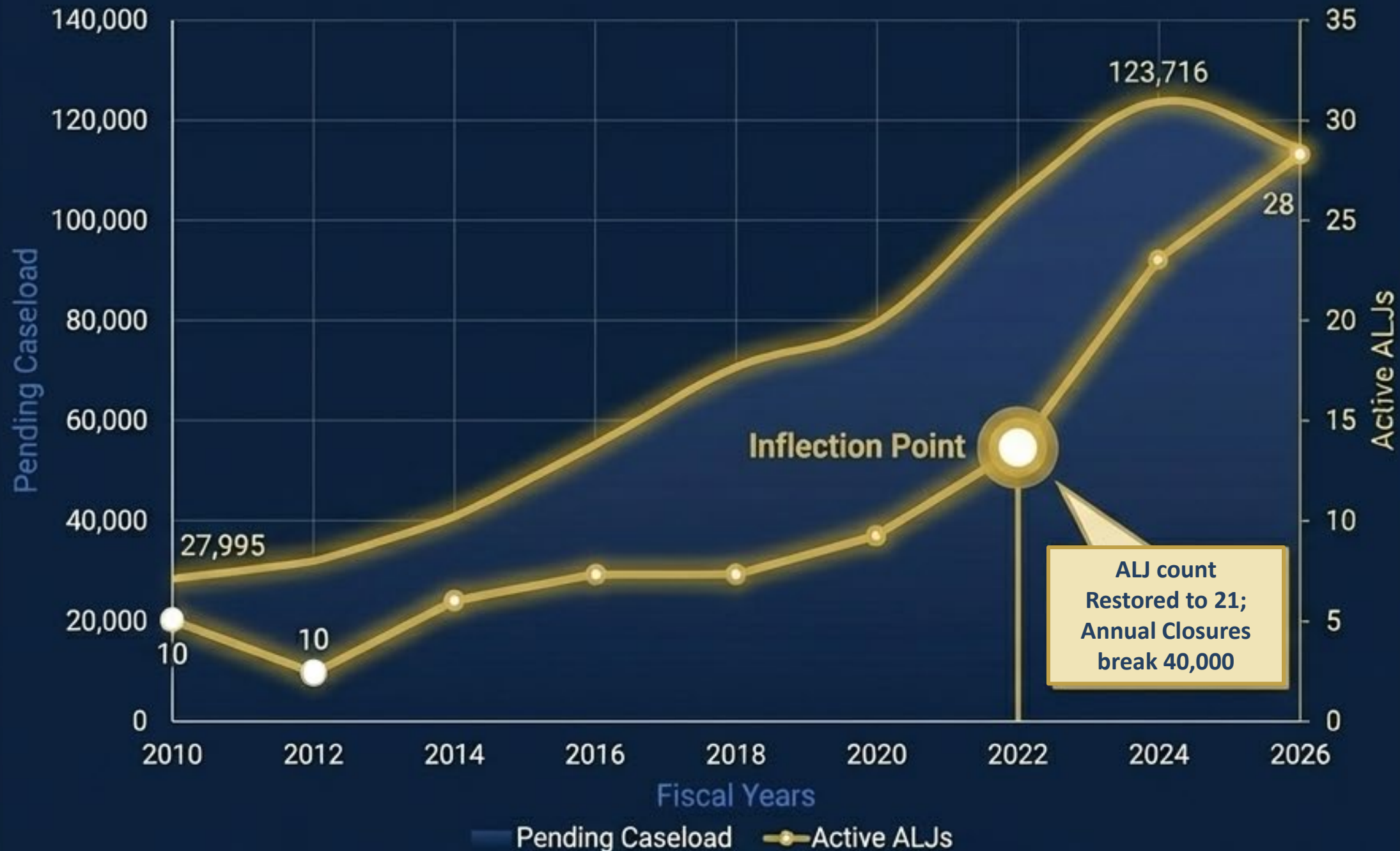
Category	Year	Value
Cases < 3 Years Old	2015	73.09%
	2026	92.25%
Cases ≥ 3 Years Old	2015	26.91%
	2026	7.75%

Executive Briefing Panel

- Despite a 79% increase in our total open inventory due to unprecedented filing surges, we have fundamentally accelerated our time-to-resolution.
- In 2015, over a quarter of our cases languished in the system for three years or longer. Today, we have slashed that to just 7.75%.
- We are aggressively targeting and clearing legacy cases, ensuring taxpayers receive their resolutions faster than at any point in the last decade.

The Budget Recovery Drives an Operational Inflection Point

Pending Caseload and ALJ Staffing (2010-2026)



Raw Data Extract

Category	Year	Value
Active ALJs	2010 (Trough)	10
	2026 (Recovery)	28
Pending Caseload	2010 (Trough)	27,995
	2024 (Peak Filing)	123,716
Annual Closures	2010 (Trough)	~6,500
	2024 (Recovery)	43,418

Executive Briefing Panel

- The backlog we face today was seeded a decade ago during severe budgetary constraints, where our ALJ count dropped to just 10.
- However, we have hit a critical inflection point. As we incrementally restored our ALJ count to 28, our annual closures skyrocketed from historic averages of 6,000 to over 45,000.
- The data proves that when you fund PTAB's adjudicators, we immediately clear the docket. This appropriation is vital to reach our target of 30 ALJs.

The Inflection Matrix Proves the ROI of Adjudicators

The Baseline (2002)	The Trough (2010)	The Peak Recovery (2024-2026)
<ul style="list-style-type: none">• Staffing: 16 ALJs / 54 FTEs• Pending Inventory: 10,149 Cases• Annual Output: ~6,500 Closures• System Status: High resource baseline, low filing volume.	<ul style="list-style-type: none">• Staffing: 10 ALJs / 20 FTEs• Pending Inventory: 27,995 Cases• Annual Output: ~ 13,000 Closures• System Status: Severe resource depletion; pending cases double within a single year. The origin of the modern backlog.	<ul style="list-style-type: none">• Staffing: 28 ALJs / 42 FTEs• Pending Inventory: 105,799 Cases (managing the 123k peak)• Annual Output: ~ 40,000 Closures• System Status: Maximum systemic efficiency. Output has multiplied 7x over the baseline, systematically breaking the backlog despite record surges.

Sustaining the Recovery Requires Targeted ALJ Expansion



We are two adjudicators away from achieving our optimal operational capacity for FY2026.



As we evolve our technology and workflows, human capital remains the ultimate bottleneck. Adding the final ALJs ensures our eFiling efficiencies are converted directly into case closures.

The Civic Return on Investment



The Property Tax Appeal Board has transformed massive filing surges from a **systemic crisis into a showcase of operational efficiency.**



Legacy Delays Eliminated:
3-year wait times slashed from 26% to 7%.



Peak Efficiency Achieved:
Closures per FTE increased by over 1,000%.



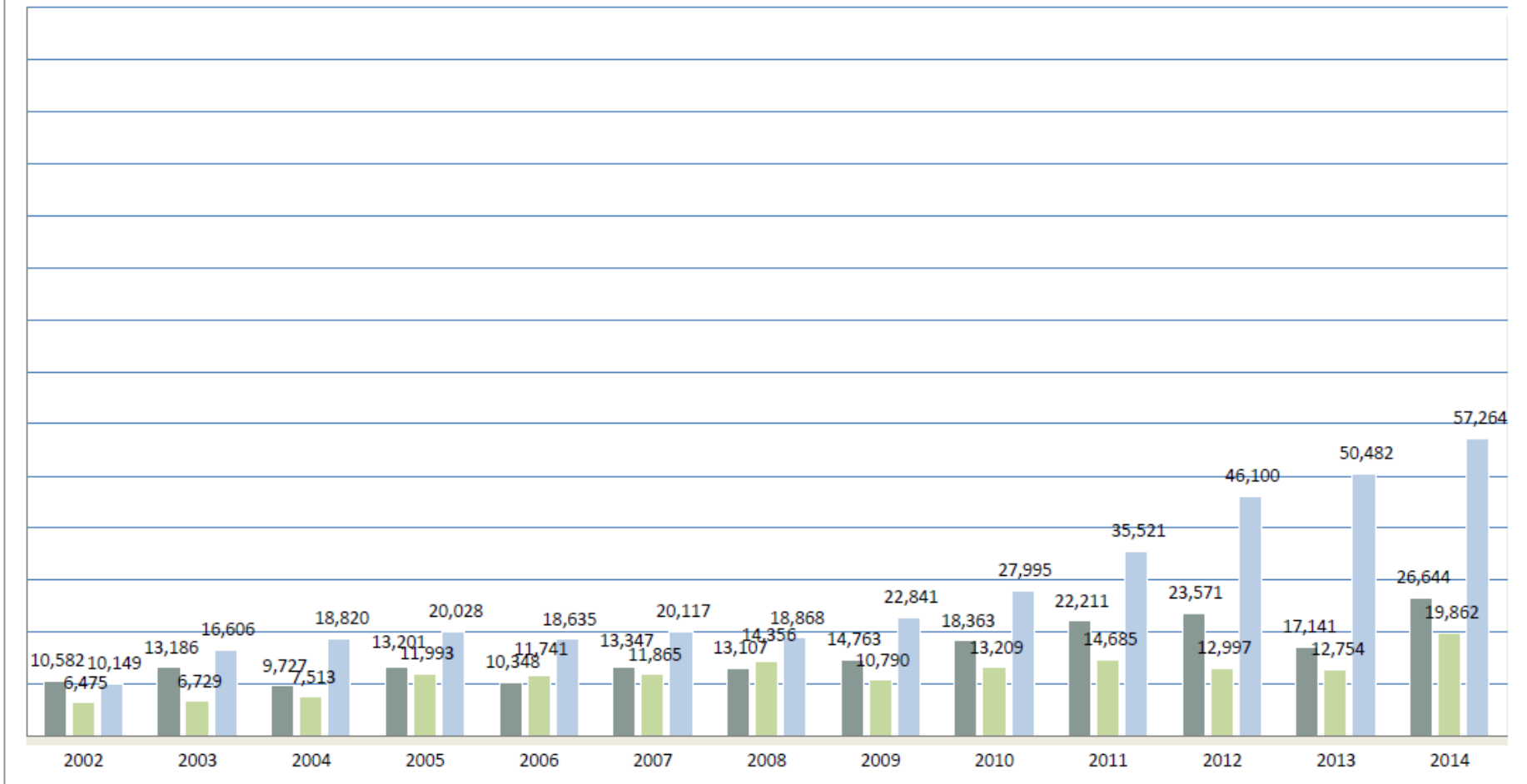
Clear Path to Resolution:
Funding the target of 30 ALJs will mathematically outpace the historic Cook County filing surge.



Addendum

Property Tax Appeal Board Fiscal Year Comparison - Appeals

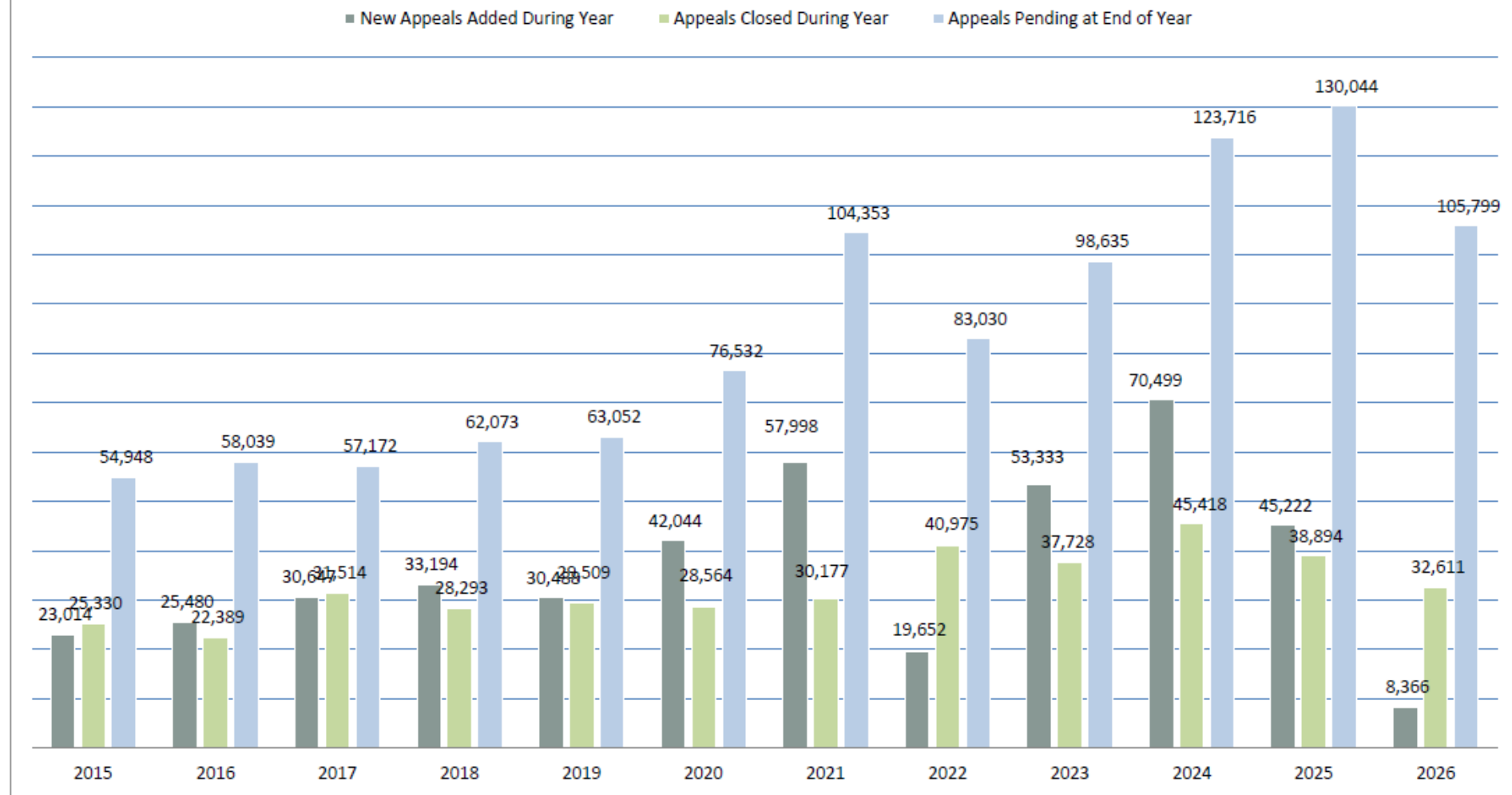
■ New Appeals Added During Year ■ Appeals Closed During Year ■ Appeals Pending at End of Year



HEADCOUNT (FTE)	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Admin Law Judges	16	15	9	9	9	11	11	10	8	11	12	13	13
Clerical Staff	26	16	6	6	5	7	6	5	5	7	7	12	13
Admin/Support	12	8	7	5	5	5	6	5	5	5	5	5	5
Total	54	39	22	20	19	23	23	20	18	23	24	30	31

data is year-to-date
through 2/27/2026

Property Tax Appeal Board Fiscal Year Comparison - Appeals

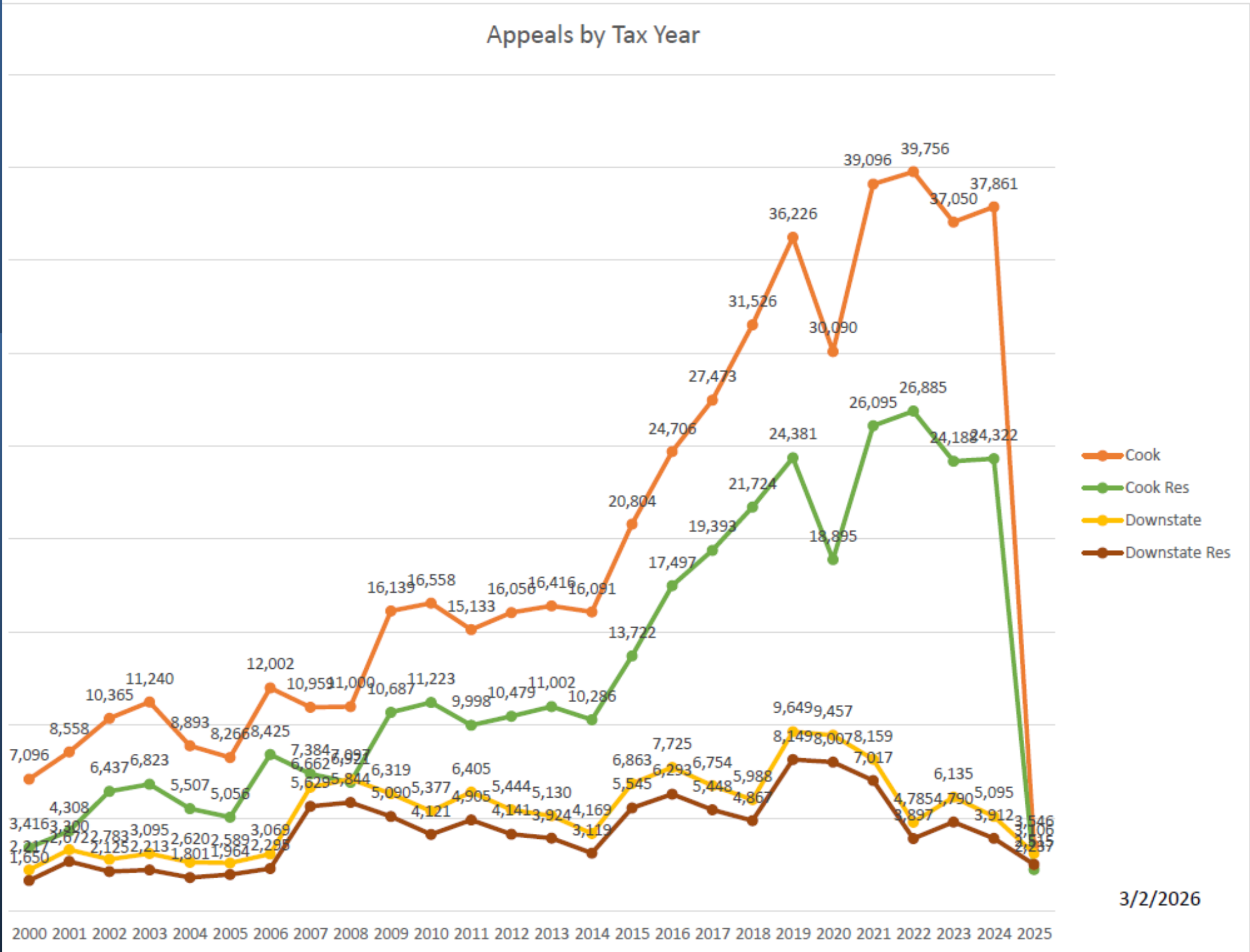


HEADCOUNT (FTE)	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Administrative Law Judges	14	14	14	15	18	17	18	21	22	21	21	28
Clerical Staff	13	13	12	11	12	12	12	10	10	8	8	8
Admin/Support Staff	5	5	4	4	5	5	5	5	5	5	6	6
Total	32	32	30	30	35	34	35	36	37	34	35	42

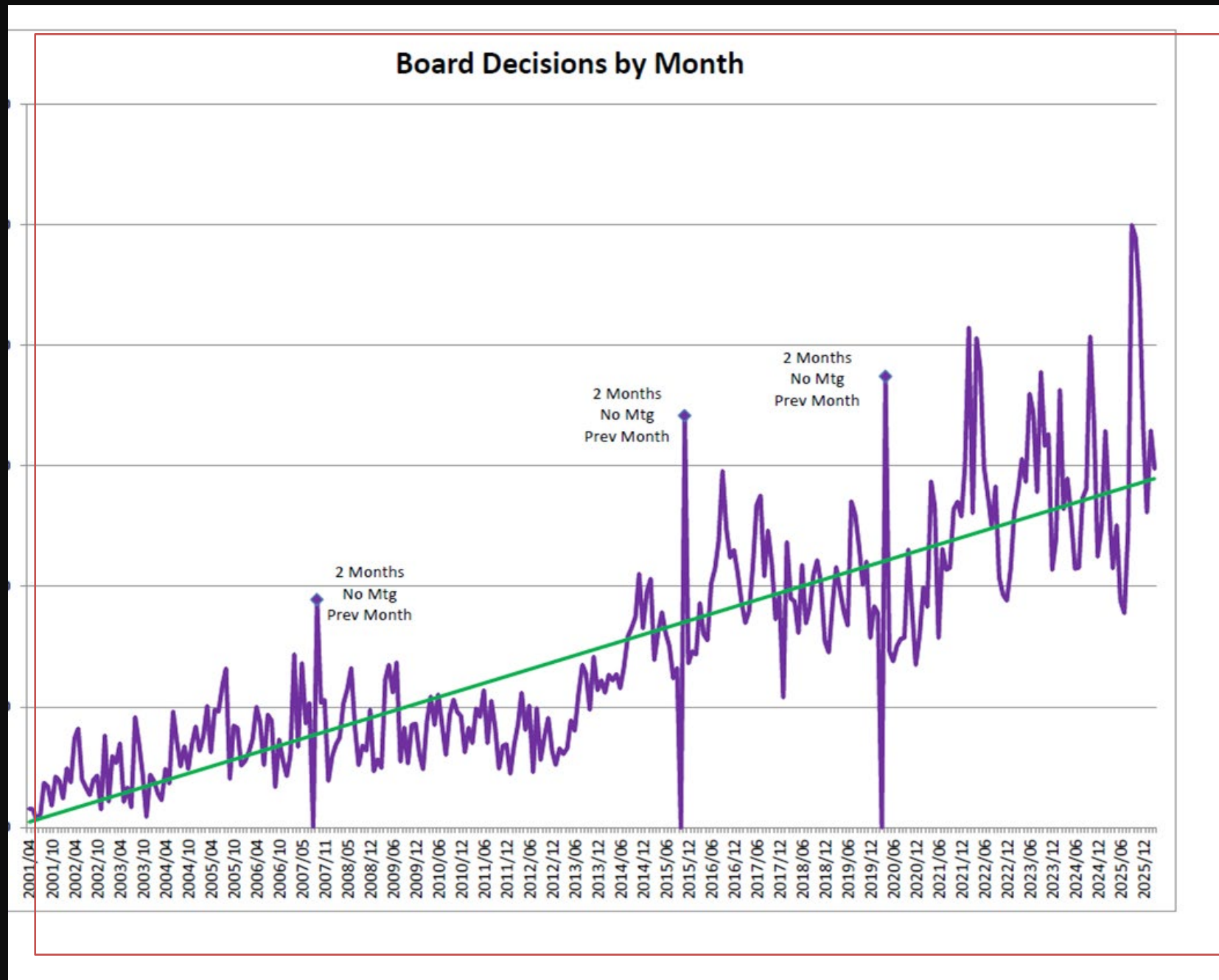
data is year-to-date
through 2/27/2026

Appeals by Tax Year

Appeals by Type



3/2/2026



Decisions Issued by Month



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EMAIL BLAST

TO: County Boards of Review, State's Attorney's Offices, Property Tax Bar
FROM: Michael O'Malley, Executive Director Illinois Property Tax Appeal Board *MO*
DATE: 3/20/2026
RE: Update to PTAB's E-Filing System: Update to the Stipulation Submission Capabilities

The Illinois Property Tax Appeal Board (PTAB) continues to enhance its e-filing system to improve accessibility, reduce administrative burden, and promote timely resolution of appeals. As part of these ongoing efforts, PTAB has deployed new functionality enabling parties to electronically submit proposed stipulations, responses to proposed stipulations, and fully executed stipulations. This enhancement supports greater efficiency for litigants and PTAB staff.

For clarity, stipulations submitted through the portal must comply with PTAB's administrative rules, including the requirement to use PTAB's prescribed stipulation form. Stipulations submitted on letterhead cannot be accepted pursuant to 86 Ill. Admin. Code §1910.80.

Below is an overview of the stipulation-related options now available in the e-filing system.

Stipulation Filing Options

1. Proposed Stipulation

Use this option to transmit a proposed stipulation to the opposing party through PTAB's system. *PTAB will issue a 30-day notice to the opposing party pursuant to 86 Ill. Admin. Code §1910.55(c).*

2. Accept Proposed Stipulation

Use this when responding to a proposed stipulation received through the portal.

3. Reject Proposed Stipulation

Use this to formally reject a proposed stipulation.
Rejections must comply with 86 Ill. Admin. Code §1910.55(c).

4. Signed Stipulation (Fully Executed)

Use this when submitting a stipulation **signed by all parties**. All means the entire amount, sum, or every individual of a group, signifying totality, completeness, or maximum extent. (<https://www.merriam-webster.com/dictionary/all>).

BOARD MEMBERS

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Sarah Buckley
Chicago

Important: For Cook County appeals, **proposed** stipulations cannot be filed unless the appeal has been scheduled for hearing. Attempts to file before that point will generate an error. You will be able to file fully executed “Signed Stipulations” at any time.

How to File a Fully Executed or Proposed Stipulation (See Images Below)

1. Access the PTAB e-filing portal via PTAB’s website.
 2. Select “File into an Existing Appeal.”
 3. Choose the appropriate party designation (appellant, county, or intervenor).
 4. Enter the PTAB docket number.
 5. Select the appropriate stipulation filing option from the drop-down list.
 6. Click “Submit” to be securely redirected to DocuSign.
 7. Log in to DocuSign to access PTAB’s Evidence Transmittal Form.
 8. Review the auto-populated docket information.
 9. Complete the remaining required steps:
 - Enter the submitter’s name
 - Attach the stipulation
 - Electronically sign
 - Click “Finish”
- *Fully executed stipulations and accepted proposed stipulations are automatically routed into PTAB’s internal workflow for Board review.*
- *Proposed stipulations are processed and sent to the opposing party with the required 30-day notice.*

Stipulation Form Requirement

1. PTAB’s required stipulation form is available under “Forms & Resources” in the “Information” menu on the PTAB website.
2. Forms submitted on law firm letterhead will be rejected under 86 Ill. Admin. Code §1910.80.

Illustrated Guide to the Stipulation Portal

Image #1 – File into an existing appeal.

Select Filing Type

Filing Type: New Appeal Existing Appeal

Next

Image #2 – Enter which party you are filing on behalf of and the docket number.

Existing Appeal Filing

Filing Party: Appellant County Intervenor

Docket Number: 2024-02260

Appellant Evidence Type: ---Select---

Submit

Image #3 – Stipulation options.

TE

Appeal Filing

Party: ---Select---

Number: ---Select---

Appellant Evidence Type: ---Select---

Submit

- Accept Proposed Stipulation
- Evidence Submission
- Extension Request
- Incomplete Response
- Propose Stipulation
- Rebuttal Evidence
- Rebuttal Extension Request
- Reject Proposed Stipulation
- Signed Stipulation (Signed by ALL parties)
- Withdrawal Request

Image #4 & 5 – Error message when trying to select an option that is not ripe for a particular docket.

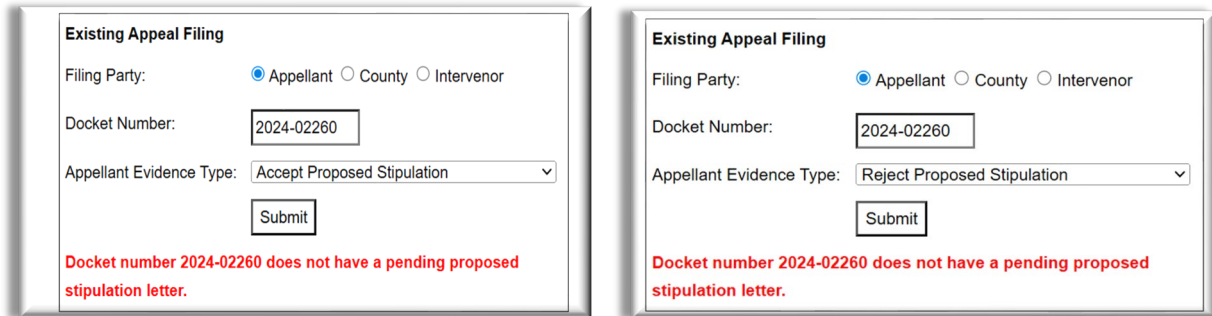


Image #6 – Evidence Transmittal Form in DocuSign.

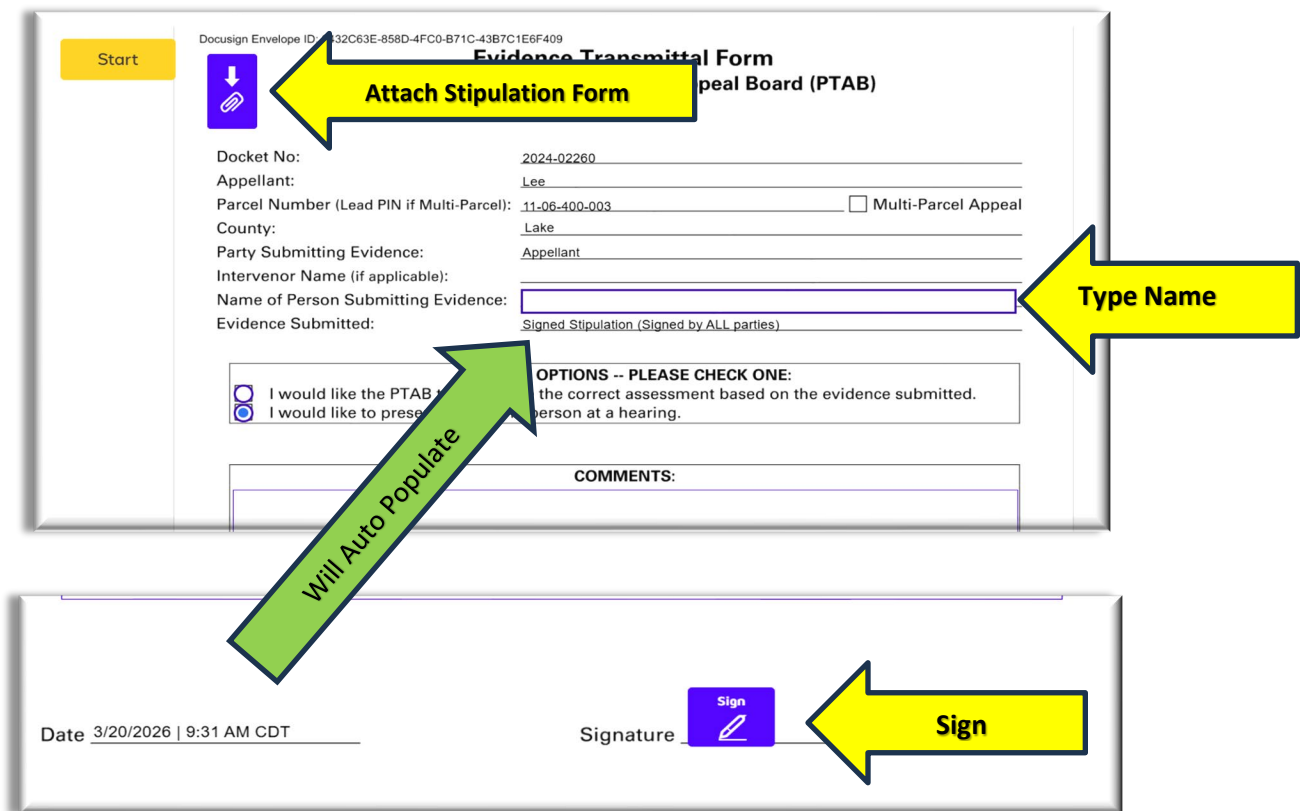


Image #7 – Error message if you attempt to file a **proposed** stipulation into a Cook County appeal that is not set for hearing.

Existing Appeal Filing

Filing Party: Appellant County Intervenor

Docket Number:

Appellant Evidence Type: ▼

No hearing is scheduled for 2025-20200. In Cook County, proposed stipulations may only be submitted after a hearing is scheduled. Contact PTAB's Springfield office for assistance.