State of Illinois
PROPERTY TAX APPEAL BOARD

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Minutes of the
Property Tax Appeal Board
July 14th, 2026 – 10:00 a.m.
Springfield & Chicago, Illinois

1. **Roll Call:** Chairman Kevin Freeman, 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
Kelly McAuliffe, Recording Secretary
Phyllis McJunkins, Recording Secretary

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

Michael Bullock, Property Tax Appeal Board
Marco Fernandez
Scott Ginsburg, Robbins Schwartz
Herzic
Marty Kinczel
Theodora Mantinaos
Lester McCarroll III, Mayer Brown
Kaitlin McKenzie
Mary Phelan, Reilly & Dooley, LLC
Claire Savaglio, Ryan Law, PLLC
Abby Strauss, Schiller Law P.C.
Bo Turek, Cook County Board of Review
Jennifer Vesely, Property Tax Appeal Board
Mark Volpe, Reilly & Dooley, LLC
Anonymous – 7

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 June 9th, 2026, 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.

4. Discussion of Motions

Items 4a-4d
Theodora Mantinaos: 25-48368.001-R-1 (Cook) (West Chicago)
Theodora Mantinaos: 25-48369.001-R-1 (Cook) (West Chicago)
Theodora Mantinaos: 25-48370.001-R-1 (Cook) (West Chicago)
John & Theodora Mantinaos: 25-48371.001-R-1 (Cook) (Barrington)

The Board recognized *that pro se* appellant Theodora Mantinaos was present. Mr. Bilotta joined the PTAB meeting.

In summary, Ms. Mantinaos averred that, due to problems uploading her documents on the PTAB website, she decided to mail her appeal to the PTAB, which consisted of 60 pages. The shipping label used to mail her appeal was printed at 7:30 p.m. on April 24th, 2026, which was the deadline. Unfortunately, when the appellant attempted to go to the FedEx located within Walgreens to drop off the appeal, the Walgreens was closed. Therefore, the appellant did not mail her appeal until two days later. The appellant did not realize she should have found another FedEx. The appellant argued that, according to the rules stated on the PTAB frequently asked question pages, a timely postmark would satisfy the filing deadline requirement when filing a form by mail with the PTAB office in Springfield. The appeal would be considered as filed on the date postmarked.

The appellant contends her appeal was not weeks late and was delivered the same weekend. The appellant admits she thought this was fine, and she emphasized she did everything to the best of her ability.

The appellant started the online e-filing appeal process on March 16th, 2026, because she is not the most computer-literate. However, when she attempted to complete the process on the due date, she determined that the link to access her appeal expired after 30 days and that she would need to contact PTAB to obtain a new link; however, she did not determine this information until after PTAB business hours on the due date.

Mr. Bilotta moved to deny the motion. Ms. Kinion seconded the motion, which carried 4-0, Mr. Steffen abstained.

Items 4e-4f
JEH Ltd Partnership: 24-02839.001 thru .003-C-3 (Lake) (Libertyville)
JEH Ltd Partnership: 24-02850.001-C-2 (Lake) (Libertyville)

The Board recognized that Mary Phelan, representing the appellant, was present.

Ms. Phelan contended the case law they have researched has shown in the past that if there is a contention of law brief, and confirmed the same for their appeal, this is a uniformity issue, and the appellant contends that if the Lake County Board of Review does apply vacancy, they should apply vacancy uniformly. Ms. Phelan avers the research completed has shown that previous decisions have been against the appellant, because they did not have a member of the Board of Review or the Assessor's office, to authenticate documentation, and the procedure of applying vacancy in their jurisdiction, which is why the appellant is requesting the subpoena to ask the governmental employees to show up and testify to their procedures for applying vacancy.

Mr. Bilotta moved to deny the subpoena requests. Mr. Steffen seconded the motion, which carried 5-0.

Item 4g-4i

Mark Shaffer: 25-27315.001-R-1 (Cook) (Maine)
Anita H. Preston, Living Trust: 25-27498.001-R-1 (Cook) (Northfield)
Madeleine Fern: 25-28237.001-R-1 (Cook) (Northfield)

The Board recognized the presence of Abby Strauss representing the appellant.

Ms. Strauss stated that with the initial requests for extensions, there were total values for the requested assessments. Zero was applied to the improvement values, but there was a total value request for assessment in each case.

Ms. Kinion moved to deny the 3 motions to reinstate. Chairman Freeman seconded, which carried 5-0.

Item 4j-4k

10 N. Main, LLC: 24-49388.001-C-1 (Cook) (Wheeling)
Pearl of Montclare: 24-54257.001 thru .009-C-1 (Cook) (Jefferson)

The board recognized that Bo Turek, representing Cook County BoR, was present.

Bo Turek commented neither party submitted a response to the motions. Mr. Turek believes each of the two summations, as part of the exhibits, had an action of the minutes from the August 2025 board meeting. Those were two of Attorney Skidelski's cases, where the PTAB *sua sponte* caught it and dismissed it before the BoR received the appeal and PTAB rejected it. Mr. Skidelski filed a motion to reinstate, and it was also denied. The above appeals were filed more than nine months after PTAB admonished Mr. Skidelski.

Mr. Turek avers that if PTAB queries the 2023 appeal for Pearl of Montclare (unfortunately, Mr. Turek could not catch it in time), it also requested 99,000. The 2025 appeal did the same thing; however, Mr. Turek will be filing a subsequent request to dismiss, pending the outcome of this hearing.

Mr. Turek states they have three commissioners, the PTAB evidence filed notes on appeal, divided among three staff, and each staff has about 10 or so analysts working it. So that means, potentially, 1 of 30 people could get evidence. In Mr. Turek's queue alone, for September 2026, there are 13 other files of Mr. Skidelski, with the same issue. They all request $99,000; 12 of them have evidence that supports a lower value. One of them has the evidence of only about a $40,000 difference, so that shows it is a matter of course; that is their "go-to." Mr. Turek contends this is an epidemic and encourages PTAB to conduct a query of class 1 appeals, requesting a difference from $99,000 to $99,999. Mr. Turek informs that he plans to submit at least 13 additional motions of this type.

Chairman Freeman moved to deny the motions to dismiss and enter an order that would require, within fourteen (14) days, that the appellants shall file one of the following:

- (1) Amended petitions for the appeals stating a requested change in assessed valuation of $100,000 or more, consistent with the appellants' evidence and brief; or
- (2) Written declarations, signed by the appellants or the appellants' attorney, stating that the appellants seek a change in assessed valuation of less than $100,000, specifically $99,999 and $99,900 respectively, and expressly waiving any reduction in assessed valuation beyond the stated figures.
- Upon the filing of amended petitions under Paragraph (1):
    - The notice requirement of Section 16-180 and Section 1910.40 is triggered.
    - The Board of Review shall, within 30 days, serve a copy of the petitions on all taxing districts as shown on the last available tax bill and shall file with the Board certificates of service signed by a member or the clerk of the Board of Review, as required by Section 1910.40.

    - Interested taxing districts shall have the period provided by Section 16-180 and the Board's rules within which to seek leave to intervene.
    - The Board will *not* proceed to a determination of the correct assessment until notice has been perfected, and the intervention period has been run, after which the Board will, if any party requests or the Board deems it necessary, set a schedule for the submission of intervenor evidence and the appellants' responses and for any hearing.
- Upon the filing of a declaration under Paragraph (2):
    - The relief available in the appeals is limited to the change in assessed valuation stated in the declaration, and the Board will grant no reduction beyond the figures regardless of the value indicated by the evidence.
    - The appellant's brief is deemed limited accordingly, and the Board will disregard any requests in the briefs or evidence for relief exceeding the stated figures.
    - No notice to taxing districts under Section 16-180 is required.
    - The appeals shall proceed in the ordinary course.
- If the appellants files neither amended petitions under Paragraph (1) nor a declaration under Paragraph (2) within the fourteen (14) day period, the appellants shall be deemed to stand on the petitions as filed, the relief available in these appeals shall be limited to the $99,999 and $99,900 respective change in the assessed valuation stated in the petitions, no notice to taxing districts under Section 16-180 shall be required, and the appeals shall proceed in the ordinary course on that basis.

Mr. Bilotta seconded the motion, which carried 5-0 for item j and 4-0 for item k; Ms. Buckley recused herself.

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. Bilotta moved to approve the attachment removing items 340 and 803. 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 – 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. Bilotta 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, except for item 3, which carried 4-0; Chairman Freeman recused himself.

6. Executive Director's Report

See Addendum A.

The August 2026 board meeting will be on August 11th, 2026; Mr. Steffen and Ms. Kinion will attend remotely.

Chairman Freeman moved to accept, and Mr. Bilotta seconded the motion, which carried 5-0.

7. Other Business

a. Workload – We are closing 3,253 cases this month.

8. Adjournment

a. Mr. Steffen moved to adjourn the meeting at 10:56 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

MIO/pgm

Addendum

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Executive Director's Report
July 2026

1. HR/Fiscal Updates:
   a. HR:
      - ALJ Chicago – 2 New ALJ Started.
      - IT Division.
        - Dave Egan's position.
      - ALJ Job Posting SPO – 5 applicants.

   b. Fiscal:
      - Remodel of Chicago Offices.

2. IT Update: Currently look at several AI tools to help summarize data and streamline drafting.

3. Future Board Meetings: Do you want to move August to the 18th or leave it on the 11th.

2026 Proposed Schedule (Meetings begin at 10:00 a.m.)	
~~January 13th~~	~~Chicago & Springfield~~
~~February 9th~~	~~Chicago & Springfield~~
~~March 10th~~	~~Chicago & Springfield~~ (D.K. Remote)
~~April 14th~~	~~Chicago & Springfield (R.S. Remote)~~
~~May 12th~~	~~Chicago & Springfield~~
~~June 9th~~	~~Chicago (Rm. 805) & Springfield~~
July 14th	Chicago (Rm. 805) & Springfield
August 11th	Chicago (Rm. 804) & Springfield
September 8th	Chicago (Rm. 804) & Springfield
October 13th	Chicago (Rm. 804) & Springfield
November 10th	Chicago (Rm. 804) & Springfield
December 8th	Chicago (Rm. 804) & Springfield