State of Illinois
PROPERTY TAX APPEAL BOARD

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Minutes of the
Property Tax Appeal Board
September 8th, 2026 – 10:00 a.m.
Springfield & Chicago, Illinois

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

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

Mike Andre, Eugene L, Griffin & Associates, Ltd.
John Brady, Tully & Associates, Ltd.
Matthew Buckley, Smith Hemmesch Burke & Kaczynski
Michael Bullock, Property Tax Appeal Board
CBK
Katie DiPiero, Robbins Schwartz
Scott Ginsburg, Robbins Schwartz
Joe Goldshlack, Del Galdo Law Group, LLC
Kevin Griffin, Griffin & Associates, Ltd.
Crystal Janssen, City of Chicago
Tom Kelley
Jake Leahy
Amanda Moressi, Salyer Law Offices, LLC
Lester McCarroll III, Mayer Brown
Kaitlin McKenzie, Reilly & Dooley, LLC
Daria Palermo, Flanagan/Bilton, LLC
Courtney Pastrnak, Smith Hemmesch Burke & Kaczynski
Jeanna Raney, Blake Links Raney, P.C.
Jacqui Rekesius, Property Tax Appeal Board

BOARD MEMBERS

Jim Bilotta	Robert J. Steffen	Dana D. Kinion	Sarah Buckley
Frankfort	*South Barrington*	*Springfield*	*Chicago*

Brittany Theis, Robbins Schwartz
Scott
Alan Skidelski, Skidelski & Associates
Bo Turek, Cook County Board of Review
Jennifer Vesely, Property Tax Appeal Board
Anonymous – 6

Robert Steffen convened the meeting at 10:06 a.m., welcoming the Board Members and the Management Team to the Property Tax Appeal Board Meeting. Mr. Steffen moved to allow Mr. Bilotta to attend the meeting remotely. Ms. Buckley seconded the motion, and it carried 3-0.

2. Approval of Minutes from Previous Meeting

Mr. Bilotta moved to approve the Board Minutes of August 11th, 2026, as presented. Mr. Steffen seconded the motion, and it carried 4-0. Chairman Freeman joined the meeting.

3. Adoption or Amendments to the Agenda

Chairman Freeman adopted the agenda as presented.

4. Executive Director's Report

See Addendum A.

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

5. Discussion of Motions

Items 4a
AT&T Services, Inc.: 24-51694.001 thru .003-C-2 (Cook) (Bloom)

Executive Director O'Malley summarized the Order on the appellant's Motion to Dismiss Intervenors in the above appeal based on the foregoing analysis. The Property Tax Appeal Board concludes that a standing, generic blanket resolution fails to satisfy the case-specific corporate authorization required by 86 Ill. Admin. Code § 1910.60(d)(2) and 1910.60(e)(1). However, because this decision addresses an issue of first impression and

establishes a new procedural benchmark, fundamental fairness dictates that this standard be applied strictly prospectively. To retroactively dismiss an already-admitted Intervenor that has expended public funds in good-faith reliance on prior agency practice would work a substantial and inequitable hardship.

The Board therefore orders that the appellant's motion to dismiss the Intervenors is denied. The Intervenors shall remain parties to this proceeding.

Mr. Steffen moved to accept the order as presented, seconded by Ms. Buckley, and it carried 5-0.

Items 4b
Continental Realty Corporation: 25-33437.001-C-1 (Cook) (Elk Grove)

Chairman Freeman moved to deny the motion to reinstate, which failed. Mr. Steffen moved to grant the motion to reinstate with the caveat that no further motions for reinstatement for failure to show good cause will be considered. Ms. Buckley seconded the motion, and it carried 4-1.

Item 4c
Khadijeh Alexander: 25-03628.001-R-1 (St. Claire) (Belleville)

The Board recognized Jeanna Raney, representing the appellant.

Ms. Raney admitted there was no activity on July 1st but confirmed activity on June 19th for the appeal. Ms. Raney stated the appeal was downloaded on June 19th and provided to her client for their review. Counsel understood that the appeal was submitted for processing on July 1st, as the motion represented. Counsel left town for vacation and did not realize the petition was not submitted until her return. Counsel promptly submitted the appeal upon realizing the inadvertent error.

Ms. Kinion moved to deny the motion to reinstate under Section 1910.30(k), which provides that corrected petitions must be resubmitted within 30 days. Ms. Buckley seconded, and it carried 5-0.

Item 4d
Jonathan Keyes: 25-38357.001 thru .002-R-3 (Cook)(Lakeview)

The board recognized Amanda Moressi, representing the appellant.

Ms. Moressi commented that the email which contained the incomplete notice went to an archive folder. She contended that, had she known, she would submit the correction as soon as possible. Counsel emphasized that this was a complete error, there was no prejudice, and it was a residential appeal.

Chairman Freeman moved to grant the motion to reinstate, seconded by Ms. Buckley, but it failed. Mr. Bilotta moved to deny the motion to reinstate, seconded by Ms. Kinion, and it carried, 3-2.

Item 4e
3FNP Owner LLC: 23-50327.001-C-3 (Cook) (South Chicago)

Chairman Freeman moved to deny the request for a subpoena, seconded by Ms. Steffen, and it carried 5-0.

Item 4f
Boards of Education of Lockport HSD No. 205 and Will County SD No. 92: 25-03072.001-I-3 (Will) (DuPage)

The Board recognized the presence of Brittany Theis and Katie DiPiero representing the appellants.

In summary, Ms. Theis asked the Board to issue a subpoena requiring PDV Midwest, the taxpayer and refinery owner, to produce certain documents and allow an inspection. They argued the Board has statutory authority to issue the subpoena, PDV filed its response late under Board regulations, and the requested information is relevant. They clarified that subpoenas are not limited to parties, PDV received proper notice, and the Board has the authority to direct timing for inspections and production. If the Board finds the appellants' request premature, they ask the Board to specify when they may file related evidence. The appellants request either issuance of the subpoena or, alternatively, an order barring PDV from presenting certain evidence if the subpoena is not granted.

The Board recognized Courtney Pastrnak, representing the owner.

In summary, Ms. Pastrnak asked that the appellants' motion be stricken because PTAB rules do not allow a reply to an objection filed under section 1910.68(b), and the motion is premature since the Board of Review (BOR) has not been notified and no parties have been formally established. The owner argued PTAB has not set the appeal before the BOR, no evidence has been filed, and only one party exists, so the case is not ready for a hearing. Ms. Pastrnak contended the subpoena request violates section 1910.68(a) because the information sought is not necessary to determine the property's value, noting that appraisers completed a full report in 2024 without needing these documents. They also argued the request is overly broad and unduly burdensome, especially since PDV is not yet

a party. The owner asserted that the alternative relief sought under section 1910.94 is inappropriate because that rule applies only to refusals to allow property inspections, not to document production. Finally, they stated their response was timely, with mail postmarked August 21st, the 23rd day after the initial certified mailing.

Chairman Freeman moved to deny the request for a subpoena, which Ms. Steffen seconded, and it carried 5-0.

Mr. Steffen moved to grant a 60-day extension, which Mr. Steffen then withdrew.

6. **Attachments**

   a. **Attachment A –** Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the Motion, and it carried 5-0.

   b. **Attachment B –** Ms. Kinion moved to approve the attachment. Ms. Buckley seconded the Motion, and it carried 5-0.

   c. **Attachment C –** Mr. Steffen moved to approve the attachment. Ms. Buckley seconded the Motion, and it carried 4-0. Chairman Freeman recused himself.

   d. **Attachment D –** Mr. Steffen moved to approve the attachment. Ms. Kinion 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 –** Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the Motion, which carried 5-0, for all items except item 8 which carried 4-0, Ms. Buckley recused herself.

7. **Other Business**

   a. None

8. **Adjournment**

a. Chairman Freeman moved to adjourn the meeting at 11:05 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

MIO/pgm