State of Illinois
PROPERTY TAX APPEAL BOARD

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KEVIN L. FREEMAN
Chairman

MICHAEL I. O'MALLEY
Executive Director & General Counsel

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Minutes of the
Property Tax Appeal Board
October 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
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
David Suess, Faegre Drinker Biddle & Reath LLP
Joseph Reid, Property Tax Appeal Board
Bo Turek, Cook County Board of Review
Christopher G. Walsh, Jr., Walsh Law, LLC
Anonymous – 4

Chairman Freeman convened the meeting at 10:00 a.m. and welcomed the Board Members and the Management Team to the Property Tax Appeal Board Meeting.

2. Approval of Minutes from Previous Meeting

Mr. Bilotta moved to approve the Board Minutes of September 8th, 2026, as presented. Mr. Steffen seconded the motion, and it carried 5-0.

BOARD MEMBERS

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

3. Adoption or Amendments to the Agenda

Chairman Freeman adopted the agenda as presented.

4. Discussion of Motions

Items 4a-h
Damon Sloan: 24-58059.001-R-1 (Cook) (Orland)
Jeff Harris: 24-58060.001-R-1 (Cook) (Evanston)
John Busch: 24-58061.001-R-1 (Cook) (Northfield)
Kimberlee Herold: 24-58062.001-R-1 (Cook) (New Trier)
Scott Sandage: 24-58063.001-R-1 (Cook) (Evanston)
Gerianne Smith: 24-58064.001-R-1 (Cook) (Evanston)
Glenn Nadell: 24-58065.001-R-1 (Cook) (Northfield)
Roberta Goodman: 24-58067.001-R-1 (Cook) (New Trier)

The Board recognized Christopher G. Walsh, Jr., representing the appellants.

Mr. Walsh averred he acted in good faith. When he received the incomplete lists from the PTAB, with reasons for the incompleteness, counsel was confused because it referred to a "BoR" document rather than the prior PTAB decision. Mr. Walsh contended, assuming that PTAB had correctly stated that, and PTAB explicitly referenced the PTAB's prior month's decision. He recalled that he was not concerned because he could open the PDF on the amended filings on his own computer, and he assumed PTAB could do the same.

Mr. Walsh admitted this mistake and took responsibility for this misapprehension but contended it was made in good faith. He thought it would be unfair and contrary to substantive justice to throw out these cases because of counsel's misapprehension about the ability of PTAB to open the PDFs and wished he had been given another opportunity to respond with the correct reference to the prior month's PTAB decisions. Counsel hoped that PTAB would reinstate the appeals and allow them to proceed on their merit.

Counsel does not have a recollection of an email sent from PTAB informing him that he had not provided the prior PTAB decisions.

Counsel also contended PTAB's ruling was that he failed to state the claim for relief by failing to provide the PTAB decisions, but PTAB cannot drop the cases without addressing all evidence submitted. Counsel's evidence included briefs asking PTAB to take judicial notice of the prior decisions, and counsel thinks PTAB should do that, and there is no reason PTAB cannot do that.

Chairman Freeman moved to deny the motion to reinstate, seconded by Ms. Kinion, and it carried 5-0.

5. Attachments

a. Attachment A – Chairman Freeman moved to approve the attachment. Ms. Buckley seconded the motion, and it carried 5-0.

b. Attachment B – Mr. Steffen moved to approve the attachment. Mr. Bilotta 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. 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 – Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the motion, and it carried 4-0. Ms. Buckley recused herself.

h. Attachment Z – Chairman Freeman moved to approve the attachment. Ms. Kinion seconded the motion, which carried 5-0, for all items except item 3, which carried 4-0; Ms. Buckley recused herself.

6. 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.

7. Other Business

Workload - We are closing 4100 cases this month, and we are closing over 17,000 cases for the year, including the month of October.

8. Adjournment

a. Mr. Steffen moved to adjourn the meeting at 10:24 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 A

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Executive Director's Report
October 2026

1. HR/Fiscal Updates:

a. HR:

- IT Division.
  - Dave Egan's position.

b. Fiscal:

- Audit.
- Budget.
- Chicago Office Remodel.

2. IT Update: None.

3. Rule Changers.

4. PTAB Staff CLE Participation:

a. Illinois Property Assessment Institute.

b. National Center for State Courts.

- Operations Management
- Budget & Fiscal Management

5. Future Board Meetings:

2026 Proposed Schedule (Meetings begin at 10:00 a.m.)	
~~September 8th~~	~~Chicago (Rm. 804) & Springfield~~
October 13th	Chicago (Rm. 804) & Springfield
November 10th	Chicago (Rm. 804) & Springfield
December 8th	Chicago (Rm. 804) & Springfield

BOARD MEMBERS

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