



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) 217.785.4427

MAURO GLORIOSO
Chairman

Suburban North Regional Office
9511 W. Harrison St., Suite LL-54
Des Plaines, Illinois 60016
(T) 847.294.4121
(F) 847.294.4799

LOUIS G. APOSTOL
Executive Director & General Counsel

**Minutes of the
Property Tax Appeal Board Meeting
Held on December 12, 2017
Des Plaines, Illinois**

- 1. Roll Call:** Chairman Mauro Glorioso; Jim Bilotta; Robert J. Steffen; Kevin Freeman; (via conference call); and Dana Kinion (via conference call).

Staff: Louis G. Apostol, JD, CAE, Executive Director & General Counsel;
Steve Waggoner, JD, Chief Administrative Law Judge (via conference call);
Dianne Lerman, Recording Secretary.

Mr. Glorioso convened the Meeting at 10:00 a.m.

Mr. Bilotta moved to allow Mr. Freeman and Mrs. Kinion to participate in the meeting via a conference call. Mr. Steffen seconded the Motion and it carried 3-0.

- 2. Approval of Board Minutes from the November 14, 2017 Meeting.**

Mrs. Kinion moved to approve the Board Minutes of November 14, 2017 as presented. Mr. Steffen seconded the Motion and it carried 5-0.

- 3. Adoption or Amendments to the Agenda**

Mr. Steffen moved to accept the Agenda as presented. Mrs. Kinion seconded the Motion and it carried 5-0.

- 4. Executive Director's Report**

Mr. Apostol reviewed PTAB's FY18 current operations and the November Financial Statement. He reported PTAB expended only 34% of its approved budget through the first five months of the fiscal year. He again reminded the Board that GOMB directed all agencies to hold back 10% of the approved budget. He further noted this will reduce

BOARD MEMBERS

Kevin L. Freeman
Chicago

Jim Bilotta (Acting)
Lockport

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

PTAB's overall budget by over \$560,000 and will significantly delay filling open positions. He further stated, negotiations with Labor Relations / AFSCME are still ongoing at this time.

Mr. Apostol presented an update on all staffing and administrative issues. He again reported the recruitment of Becky Hesse's replacement is still a work in progress and is scheduled to conclude by March 2018. He once again reported Becky has agreed to remain as a contract worker and will act as a 75-Day staff after January 1, 2018. He further reported (6) 75-Day staff will be working at both the Springfield and Des Plaines offices in an effort to reduce the backlog of cases currently pending before PTAB. He once again expressed concern regarding the budget holdback and PTAB's ability to address the workload due to the significant increase in the volume of new appeals filed for tax year 2016.

Mr. Apostol reported on his and Mr. Glorioso's participation at the Governor's Holiday Reception on 12/4/2017 in Chicago.

Mr. Apostol reported on his participation in the CMS Director/Manager Sexual Harassment Seminar on 12/7/2017 in Chicago.

Mr. Apostol reported on his participation at the Governor's Council of Counsels Meeting on 12/7/2017 at the JRTC.

Mr. Apostol reported on the progress of the PTAB / CCBOR / CCSA weekly IT conference calls. He further reported all organizations are making significant progress addressing IT systems coordination.

Mr. Apostol reported on his participation at the Civic Federation of Chicago's Public Service Award Breakfast at the Palmer House in Chicago on 12/7/2017.

Mr. Apostol reported PTAB continues to be current with all Governor's Office of Citizen Action inquiries and FOIA requests at this time.

Mr. Apostol reported that PTAB, is once again, in compliance with the Illinois Department of Human Rights 2017 Affirmative Action guidelines.

Mr. Apostol reported the PTAB FY15-16 Compliance Examination was accepted on the consent calendar for the Legislative Audit Commission on 10/24/2017. He noted PTAB had only one issue to address on this report.

Mr. Apostol reminded the Board the Des Plaines office Staff Appreciation Luncheon will commence immediately after the PTAB meeting.

Mr. Apostol reminded the Board the next meeting is scheduled for Tuesday, January 9th in Des Plaines.

Mr. Bilotta moved to accept the Executive Director's Report. Mr. Freeman seconded the Motion and it carried 5-0.

5. Discussion of Motions

- a. CMS International: #16-01468-I-2 (Kane)
CMS International: #16-01470-I-2 (Kane)

Mr. Steffen moved to grant a 30-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- b. Grove of Fox Valley: #16-01179-C-3 (Kane)

Mr. Bilotta moved to grant a 90-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- c. Exeter Property Group: #16-01297-I-3 (Kane)

Mr. Freeman moved to grant a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- d. Steven & Laura Siegrist: #16-01893-F-1 (Hancock)
Steven & Laura Siegrist: #16-01895-F-1 (Hancock)
Steven & Laura Siegrist: #16-01897-F-1 (Hancock)

Mrs. Kinion moved to grant a 30-day extension in each of the appeals listed above. Mr. Steffen seconded the Motion and it carried 5-0.

- e. Exelon Generation Company, LLC: #16-01904-I-3 (Ogle)

Mr. Glorioso moved to grant a 90-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- f. City of Rochelle: #16-02192-I-3 (Ogle)

Mrs. Kinion moved to grant a 30-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- g. Midwest Generation LLC: #16-01793-I-3 (Lake)

Mr. Glorioso moved to grant a 120-day extension to the Lake County Board of Review. Mr. Steffen seconded the Motion and it carried 5-0.

- h. Sears Store: #16-02508-C-3 (Lake)
Yadav Enterprises, Inc.: #16-02198-C-1 (Lake)
John Hancock Life Insurance USA: #16-02119-I-2 (Lake)
Ronald Boorstein: #16-02334-C-2 (Lake)
Daniel Kane: #16-02111-C-1 (Lake)
Thomas Talpai: #16-02544-R-1 (Lake)
Lewis Del Cote: #16-02092-R-1 (Lake)
Bruce Burch: #16-02280-R-1 (Lake)
PCM LLC: #16-02318-C-1 (Lake)
Howard Elies: #16-02209-R-1 (Lake)
Howard Elies: #16-02210-R-2 (Lake)
Neil Dahlman: #16-02495-C-1 (Lake)

Mr. Bilotta moved to grant a 60-day extension to the Lake County Board of Review for each Class 1 appeal and a 90-day extension for each Class 2 and Class 3 appeal. Mr. Steffen seconded the Motion and it carried 5-0.

- i. Menard, Inc.: #16-00490-C-3 (Will)
Menard, Inc.: #16-00491-C-3 (Will)
Menard, Inc.: #16-00492-C-3 (Will)
Menard, Inc.: #16-00493-C-3 (Will)
Menard, Inc.: #16-00495-C-3 (Will)

Mr. Bilotta moved to grant a final 90-day extension to the Will County Board of Review in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- j. Aperion Care Galesburg: #16-02667-C-2 (Knox)

Mrs. Kinion moved to grant a 30-day extension to the Knox County Board of Review. Mr. Steffen seconded the Motion and it carried 5-0.

- k. J & J Brown Enterprises, LLC: #16-00306-C-2 (McLean)
Double J Apartments, LLC: #16-01031-C-2 (McLean)
Huntington Suites, LLC: #16-01046-C-2 (McLean)
FJ Hafner: #16-01047-C-1 (McLean)
Frederick & Paula Hafner: #16-01048-C-1 (McLean)
Hafner Properties, Inc.: #16-01049-C-1 (McLean)

Frederick & Paula Hafner, Trustees: #16-01050-C-1 (McLean)
102 West Cherry, LLC: #16-01052-C-2 (McLean)
Bryn Holevoet: #16-01115-R-1 (McLean)
Bloomington Chateau Partners LLC: #16-01177-C-3 (McLean)
Warren & Leanne Fehrman: #16-01238-R-1 (McLean)
EVLAT Investments, LLC: #16-01243-C-1 (McLean)
602 S. Fell, LLC: #16-01248-C-1 (McLean)
EVLAT Investments, LLC: #16-01249-C-1 (McLean)
Darin & Andrea Markert: #16-01280-R-1 (McLean)
Darin & Andrea Markert: #16-01282-R-1 (McLean)
Wellington Suites, LLC: #16-01043-C-1 (McLean)
The Lodge on Willow, LLC: #16-01044-C-3 (McLean)
Ralph Endress: #16-01032-C-1 (McLean)
Rutherford Suites, LLC: #16-01045-C-2 (McLean)
Willow Trails I & II, LLC: #16-01034-C-3 (McLean)
Frederick & Paula Hafner: #16-01030-C-1 (McLean)
Double J Apartments, LLC: #16-01033-C-1 (McLean)
Double J Apartments, LLC: #16-01040-C-1 (McLean)
Colburn-Hull, LLC: #16-01035-C-1 (McLean)
VB Apartments, LLC: #16-01042-C-2 (McLean)
Hester Property, LLC: #16-01041-C-1 (McLean)
Hafner Properties, Inc.: #16-01039-C-1 (McLean)

Mr. Bilotta moved to grant a 60-day extension for each of the Class 1 appeals and a 90-day extension for each of the Class 2 and Class 3 appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

1. Baumgarten Distributing: #16-01279-C-1 (Peoria)
J.C. Penney Company: #16-01545-C-3 (Peoria)
BRE/ESA P Portfolio: #16-01757-C-3 (Peoria)
Shop N Save: #16-01758-C-3 (Peoria)
Waterfront Place Properties, LLC: #16-01804-C-2 (Peoria)
Covington Court, LLC: #16-01805-C-1 (Peoria)
J. Kaiser Inc.: #16-01807-C-2 (Peoria)
RLI Insurance Company: #16-02052-C-3 (Peoria)

Mr. Bilotta moved to grant a 60-day extension for each of the Class 1 appeals and a 90-day extension for each of the Class 2 and Class 3 appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

- m. Josh Johnson: #16-00114-C-1 (Kane)
Lowell Naber: #16-00418-C-1 (Kane)
BMO Harris Bank NA: #16-00421-C-1 (Kane)

BMO Harris Bank NA: #16-00422-C-1 (Kane)
BMO Harris Bank NA: #16-00423-C-2 (Kane)
Aneel Belani: #16-00460-C-1 (Kane)
The Walnut Speakeasy: #16-00486-C-1 (Kane)
Hoffer Plastic Corporation: #16-00496-I-3 (Kane)
Bloomingdale Bank & Trust #1068: #16-00533-I-2 (Kane)
Heritage Woods of South Elgin, LLC: #16-01053-C-3 (Kane)
Corporate American Family: #16-01057-C-2 (Kane)
Home Depot USA, Inc.: #16-01062-C-3 (Kane)
Firethorne Apartments, LLC: #16-01064-C-3 (Kane)
Aurora Supportive Living Center: #16-01178-C-3 (Kane)
West Suburban Bank: #16-01189-C-3 (Kane)
Wintrust Financial Corporation: #16-01195-C-3 (Kane)
Marathon Petroleum Company: #16-01202-C-2 (Kane)
West Suburban Bank: #16-01203-C-1 (Kane)
Wintrust Financial Company: #16-01210-C-2 (Kane)
DuKane Precast Inc.: #16-01233-I-3 (Kane)
CG Batavia Holdings, LLC: #16-01292-C-2 (Kane)
Home Depot USA, Inc.: #16-01299-C-2
Sapphire Real Estate partners LLC: #16-01335-C-3 (Kane)
Geneva Nursing & Rehab Center: #16-01336-C-3 (Kane)
Cupertino Quintana: #16-01425-C-1 (Kane)
Robert Shannon: #16-01445-C-1 (Kane)
Auto Zone, Inc.: #16-01447-C-2 (Kane)
Auto Zone, Inc Store #2547: #16-01448-C-2 (Kane)
HS Crocker Company: #16-01450-I-2 (Kane)
Kaneville Road Joint Venture, Inc: #16-01453-C-3 (Kane)
Harrison Street Real Estate Capital: #16-01455-C-3 (Kane)
Casco Industries: #16-01456-I-3 (Kane)
Alden Fox River Horizon I LP: #16-01467-C-2 (Kane)
Alden Fox River Horizon I LP: #16-01482-C-2 (Kane)
Stoney Creek LAD LLC: #16-01490-C-3 (Kane)
Delnor Community Health Care Foundation: #16-01491-C-3 (Kane)
Millennium Commons Industrial Condo: #16-01494-I-2 (Kane)
Slipmate, LLC: #16-01495-I-2 (Kane)
PPG Industries, Inc.: #16-01499-I-3 (Kane)
Capsonic Group LLC: #16-01500-I-3 (Kane)
Liberty Property Limited Partnership: #16-01501-I-2 (Kane)
Liberty Property Limited Partnership: #16-01502-I-2 (Kane)
Hotel Baker: #16-01503-C-3 (Kane)
NLREH, LLC: #16-01504-I-1 (Kane)
Graziano Properties, LLC: #16-01506-I-3 (Kane)
DS Waters of America, Inc.: #16-01512-I-2 (Kane)

Kohl's Illinois, Inc.: #16-01526-C-3 (Kane)
Bohler-Uddeholm Corporation: #16-01527-I-3 (Kane)
Voestalpine Precision Strip, LLC: #16-01528-I-2 (Kane)
Stockbridge Capital Group: #16-01529-I-3 (Kane)
JP Morgan Chase Bank, N.A.: #16-01530-C-2 (Kane)
JP Morgan Chase Bank, N.A.: #16-01531-C-2 (Kane)
Randall Real Estate Investors, LLC: #16-01532-C-1 (Kane)
Miner Enterprises Inc.: #16-01535-C-3 (Kane)
Duke/Weber GDC: #16-01536-I-3 (Kane)
1162 N. McLean Blvd.: #16-01537-C-2 (Kane)
JP Morgan Chase Bank N.A.: #16-01539-C-1 (Kane)
Joseph Lazar: #16-01540-C-2 (Kane)
1550 Todd Farm Drive Partners, LLC: #16-01541-C-2 (Kane)
JP Morgan Chase Bank N.A.: #16-01546-C-2 (Kane)
Southern Land Development: #16-01548-C-3 (Kane)
First American Bank: #16-01582-C-1 (Kane)
LGP Realty Holdings, L.P.: #16-01583-C-1 (Kane)
VIP Batavia, LLC: #16-01584-I-2 (Kane)
U.S. Bank, N.A.: #16-01585-C-2 (Kane)
Fox River Business Center Land, LLC: #16-01586-I-3 (Kane)
Richard Wagner: #16-01587-I-1 (Kane)
Ali Huderi Satnaam, LLC: #16-01588-C-2 (Kane)
A & D LLC: #16-01595-C-2 (Kane)
Flinn Scientific, Inc.: #16-01598-C-3 (Kane)
Goodrich Theaters: #16-01602-C-3 (Kane)
West Suburban Bank: #16-01605-C-2 (Kane)
VK Suncast, LLC: #16-01607-C-1 (Kane)
Butterfield Village Center, LLC: #16-01615-C-2 (Kane)
Butterfield Village Center, LLC: #16-01616-C-2 (Kane)
Brian Lang ERW LLC: #16-01698-R-2 (Kane)
Brian Lang ERW LLC: #16-01700-R-1 (Kane)
Richport Holdings, LLC: #16-01717-C-2 (Kane)
Richport Property, LLC: #16-01719-C-1 (Kane)
Greco Reggi Randall II LLC: #16-01720-C-2 (Kane)
Kenneth Vranek St. Charles Country Club: #16-01725-C-3 (Kane)
Richard Wagner: #16-01752-I-2 (Kane)

Mr. Bilotta moved to grant a 60-day extension for each of the Class 1 appeals, a 90-day extension for each of the Class 2 and Class 3 appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

- n. Grand Tower Energy Center: #16-01296-I-3 (Jackson)

Mr. Bilotta moved to grant a 90-day extension to the Jackson County Board of Review. Mr. Steffen seconded the Motion and it carried 5-0.

- o. C.C.S.D. #93: #15-05651-I-3 (DuPage)

Mr. Bilotta moved to grant a final 90-day extension to Intervenor/Owner, DB CI VI, LLC. Mr. Steffen seconded the Motion and it carried 5-0.

- p. Hamilton Partners: #14-04109-I-3 (DuPage)

Mr. Steffen moved to grant a final 60-day extension to Intervenors, Wood Dale S.D. #7, Fenton C.H.S.D. #100, and Wood Dale Park District. Mr. Bilotta seconded the Motion and it carried 5-0.

- q. Byron C.U.S.D. #226: #16-02081-I-3 (Ogle)

Mr. Glorioso moved to grant the Motion to Stay until after final resolution of the 2012 appeals of the Byron Nuclear Plant. Mr. Steffen seconded the Motion and it carried 5-0.

- r. Christa Obucina: #16-06701-R-1 (Madison)

Mr. Steffen moved to reinstate the appeal and notify the Madison County Board of Review. Mr. Bilotta seconded the Motion and it carried 5-0.

- s. Sadiq & Talat Mohyuddin: #16-06571-R-1 (Madison)

Mr. Steffen moved to deny the request to reinstate. Mrs. Kinion seconded the Motion and it carried 5-0.

- t. Core Assoc.: #14-20396-C-2 (Cook – Worth)

Mr. Kinion moved to grant the Motion to Vacate Decision and Withdraw Appeal. Mr. Steffen seconded the Motion and it carried 5-0.

- u. Infinite Self Storage of Joliet, LLC: #15-00301-C-3 (Will)

Mr. Freeman moved to deny the Intervenor's (Joliet T.H.S.D. #204) request to Vacate Default. Mr. Glorioso seconded the Motion and it carried 4-0 with Mr. Bilotta recusing.

- v. Michael Doherty: #11-22257-R-1 (Cook – Maine)

Mr. Steffen moved to grant the Motion to Vacate Decision and Withdraw Appeal. Mr. Bilotta seconded the Motion and it carried 5-0.

- w. Frank Mete: #13-29850-C-1 (Cook – Wheeling)

Mr. Freeman moved to grant the Motion to Vacate Final Administrative Decision and withdraw the appeal. Mr. Steffen seconded the Motion and it carried 5-0.

- x. Sanju Sharma: #15-25304-R-1 (Cook – Lake)

Mr. Bilotta moved to vacate the decision and set for hearing. Mrs. Kinion seconded the Motion and it carried 5-0.

- y. Richard Frothingham: #15-39864-R-1 (Cook – Bloom)

Mr. Steffen moved to reinstate the appeal and notify the Board of Review. Mr. Bilotta seconded the Motion and it carried 5-0.

- z. Cindi Griffith: #16-06556-R-1 (Madison)

Mr. Bilotta moved to reinstate the appeal and notify the Board of Review. Mr. Steffen seconded the Motion and it carried 5-0.

6. Attachments

Decisions A – G and Z

As to Attachment A, Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 5-0.

As to Attachment B, Mr. Glorioso moved to approve the attachment. Mr. Freeman seconded the Motion and it carried 5-0.

As to Attachment C, Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 4-0 with Mr. Glorioso recusing.

As to Attachment D, Mr. Glorioso moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 4-0 with Mr. Freeman recusing.

As to Attachment E, Mr. Freeman moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 4-0 with Mr. Bilotta recusing.

As to Attachment F, Mrs. Kinion moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 4-0 with Mr. Steffen recusing.

As to Attachment G, Mr. Bilotta moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 4-0 with Mrs. Kinion recusing.

As to Attachment Z, Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 5-0.

Workload Report

Mr. Apostol presented and reviewed the FY18 November 30th Workload Report. He again stated this report reflects open appeals at the beginning of the year, new appeals added during the year, appeals closed during the year and appeals pending at the end of the year. He reported staff produced a total of 13,278 closed decisions through the first four months and is on track to close approximately 32,000 by June 30th. He stated he expects this to improve with the addition of 6-75 Day Staff after 1/1/2018. He again stated he expects the number of new appeal filings to increase by 10% in FY18 and expressed concern PTAB will not have sufficient staff to handle the substantial workload increase.

Mr. Apostol briefly reviewed graphs prepared by IT that reflect, Weekly ASI Visits, Decisions Viewed Weekly, Weekly PTAB Website Visits, Board Portfolios Viewed Weekly, Letters Viewed Weekly, Board Decisions by Month and Xerox Pages printed Monthly. He again noted taxpayers and practitioners are utilizing the website more to track the progress of appeals and to download information. He again stated this process continues to save significant staff time and reduced expenses.

7. Other Business

Mr. Apostol reported Section 16-190(a) of the Property Tax Code (35 ILCS 200/16-190(a)) requires the Property Tax Appeal Board (PTAB) to publish a volume of representative cases decided by the Board in 2016. He stated the Synopsis of Representative Cases has been completed and ready for distribution.

He added, copies of this document can be accessed by going to the PTAB website at www.ptab.illinois.gov. Additional information on these and other cases can be accessed by going to the website and clicking on the "Appeal Status Inquiry" program. He thanked both Carol Kirbach and Steve Waggoner for their assistance in coordinating this project.

8. Adjournment

Mr. Steffen moved to adjourn the meeting at 11:00 a.m. Mrs. Kinion seconded the Motion and it carried 4-0.

Respectfully submitted,

Louis G. Apostol, JD, CAE
Executive Director & General Counsel

LGA/dl