Minutes of the
Property Tax Appeal Board Meeting
Held on September 18, 2007
Des Plaines, Illinois

1. ROLL CALL: Carlos Montoya, Chairman; Sharon Thompson; Michael Goral; Kevin Freeman; Walter Gorski

STAFF: Ron Messina, Executive Director
Carol Kirbach, Mauro Glorioso, Tom McGovern, Kathy Patti, Ed Schenk, Laurie See, Jennifer Vesely, Eileen Castrovillari

Chairman Montoya convened the meeting at 10:00 a.m.

2. Approval of the Board Minutes for the July Meeting:

Mr. Goral moved to approve the minutes from the July 17, 2007 board meeting, Ms. Thompson seconded the motion. The motion carried 4-0 with Mr. Freeman abstaining.

3. Executive Director Report:

Prior to the Executive Director's report, Chairman Montoya asked for a clarification of the Open Meetings Act. Ron advised the board that the new law that the governor passed on August 17, 2007, allows for 3 board members to approve any action (which is the same as it has been), and allows for 2 board members to discuss business, without being in violation of this act (which is new). This law must be adopted thru the Administrative Procedures Act in order to become a PTAB rule (which cannot take place earlier than January), but Mr. Goral & Ron felt certain that our board would currently not be in violation if they chose to follow the law prior to the rule being implemented. Ron further
clarified that board members could attend board meetings by phone provided that it is posted 48 hours in advance and at least 3 board members physically present at the meeting approve.

Ron distributed a suggested list of board meeting dates for 2008. This calendar will be discussed at the October board meeting.

The recommended staff positions for the FY09 budget include hiring a total of 14 new staff: 2 legal assistants, 4 support staff and 8 hearing officers.

The number of 2006 appeals is approximately 12,000. More detailed numbers will be given at the October board meeting.

Ron mentioned that PTAB is looking at instituting goals for hearing officers. He felt that we should be able to write 1000 decisions per month.

Ron discussed rule changes with an emphasis on process, procedures and fairness. He distributed flow charts which illustrated how we currently process appeals versus how we anticipate processing appeals if the necessary rule changes are implemented (keeping us from having to be a clearinghouse for evidence, motions etc.). The rules will be discussed in detail at the October & November board meetings.

Chairman Montoya moved to approve the Executive Director's Report. Ms. Thompson seconded and it carried unanimously.

4. Discussion of Decisions:

a.) E. Glenn Rippie: #05-01460-R-1 (Lake)
John Ratnaswamy: #05-01473-R-1 (Lake)

Mr. Freeman moved to grant a 30 day final extension to Lake County. Chairman Montoya seconded and it carried unanimously.

b.) Howard Alberts: #05-01312-R-1 (Lake)
Mr. Freeman moved to grant a 30 day final extension to Lake County. Chairman Montoya seconded and it carried unanimously.

c.) Pioneer Hi-Bred International: #05-01901-I-3 (Montgomery)

Mr. Freeman moved to grant a 30 day final extension to Montgomery County. Chairman Montoya seconded and it carried unanimously.

d.) Pioneer Hi-Bred International, Inc.: #05-00476-I-3 (Henry)

Mr. Freeman moved to grant Henry County a 60 day extension. Because the motion was not seconded, it was removed from consideration.

Ms. Thompson moved to grant Henry County a 60 day final extension. Chairman Montoya seconded and it carried unanimously.

e.) Meijer, Inc.: #06-00746-C-3 (McHenry)

Mr. Freeman moved to grant McHenry County a 30 day extension. Chairman Montoya seconded and it carried unanimously.

f.) Albert Labunski #06-00414-R-2 (Lake)

Chairman Montoya moved to grant Lake County a 30 day extension. Mr. Goral seconded and it carried unanimously.

g.) Great Lakes Bank: #05-27167-C-2 (Cook-Thornton)
Ravisloe Country Club: #05-27573-C-2 (Cook-Thornton)

Mr. Freeman moved to grant the intervenor, School District #153 a 60 day final extension. Chairman Montoya seconded and it carried unanimously.

h.) LDP Management: #05-24056-C-1 (Cook-Lyons)

Mr. Freeman moved to grant the intervenors, New Trier Township High School District #203 and Wilmette School
District #39 a 60 day final extension. Chairman Montoya seconded and it carried unanimously.

i.) Horizons Management Assoc.: #05-25687-C-2 (Cook-Lyons)
Commonwealth Edison Co.: #05-26443-I-2 (Cook-Lyons)
Ms. Thompson moved to grant the intervenor, Lyons Elementary School District #103 a 30 day final extension. Chairman Montoya seconded and it carried unanimously.

j.) Material Sciences Corporation: #05-25825-I-2 (Cook-Elk Grove)
Ms. Thompson moved to grant the intervenor, Elk Grove Community Consolidated School District #59 a 30 day final extension. Chairman Montoya seconded and it carried unanimously.

k.) Funk Linko, Inc.: #05-26761-I-2 (Cook-Bloom)
Mr. Freeman moved to grant the intervenors, School District Nos. 170 and 206 a 60 day final extension. Chairman Montoya seconded and it passed unanimously.

l.) Wareco, Inc.: #05-24497-I-3 (Cook-Proviso)
Mr. Freeman moved to grant the intervenor, School District #209 a 60 day final extension. Chairman Montoya seconded and it passed unanimously.

m.) Carson Pirie Scott & Co: #05-26725-C-3 (Cook-North)
Ms. Thompson moved to grant the intervenor, Ridgeland School District #122 a 30 day extension. Mr. Goral seconded and it passed 4-0 with Mr. Freeman abstaining.

n.) G.E. Capital Real Estate: #05-22731-C-3 (Cook-Palatine)
Mr. Gorski moved to grant the intervenors, Palatine Township High School District #211 and Palatine Community Consolidated School District #15 a 30 day
final extension. Chairman Montoya seconded and it carried unanimously.

o.) Sun Steel: #05-25053-I-2 (Cook-Bloom)

Ms. Thompson moved to grant the intervenor, School District #206 a 60 day final extension. Mr. Freeman seconded and it carried unanimously.

p.) Abbott Laboratories: #05-21545-C-3 (Cook-Maine)

Mr. Goral moved to grant the intervenors, Maine Township High School District #207 and Des Plaines School District #62 a 30 day final extension. Chairman Montoya seconded and it carried unanimously.

q.) Sears Store-Matteson: #05-22738-C-3 (Cook-Rich)

Mr. Freeman moved to grant intervenor, School District #227 a 60 day final extension. Ms. Thompson seconded and it carried unanimously.

r.) Robert Baroud: #05-22383-C-2 (Cook-Wheeling)
CEC Entertainment: #05-21495-C-2 (Cook-Wheeling)

Mr. Freeman moved to grant intervenor, School District #21 a 60 day final extension. Ms. Thompson seconded and it carried unanimously.

s.) Regency Savings Bank: #05-01042-C-2 (Kane)

Mr. Freeman moved to grant intervenors, Board of Education of Geneva Community Unit School District #304 a 60 day final extension. Ms. Thompson seconded and it carried unanimously.

t.) Ettleson Cadillac: #05-25658-C-3 (Cook-Lyons)

Ms. Thompson moved to grant intervenors, Lyons Township High School District #204, LaGrange School District 105 and Pleasantview Fire Protection District a 30 day extension. Mr. Freeman seconded and it carried unanimously.

u.) Toys "R" Us, Inc.: #05-27417-C-2 (Cook-Orland)
Mr. Freeman moved to grant intervenors, Orland School District #135 and Consolidated High School District #230 a 30 day final extension. Chairman Montoya seconded and it carried unanimously.

National City Corporation: #05-26061-C-2 (Cook-Lyons)  
Max & Erma's: #05-26059-C-2 (Cook-Lyons)  
Edgewood Valley Country Club: #05-24708-C-3 (Cook-Lyons)

Mr. Freeman moved to grant intervenors, Lyons Township High School District #204, Pleasantdale School District #107 and Pleasantview Fire Protection District a 30 day final extension. Chairman Montoya seconded and it carried unanimously.

Countryside Healthcare Center: #05-00903-C-3 (Kane)

Mr. Freeman moved to grant intervenor, City of Aurora a 60 day extension. Chairman Montoya seconded and it carried unanimously.

Commonwealth Edison Company: #05-00799-C-3 (Kane)

Ms. Thompson moved to grant intervenor, City of Aurora a 60 day extension. Mr. Goral seconded and it carried 4-0 with Mr. Freeman abstaining.

Amalgamated Bank of Chicago Trust 2472: #05-00901-C-3 (Kane)

Mr. Freeman moved to grant intervenor, City of Aurora a 60 day final extension. Mr. Gorski seconded and it carried unanimously.

Smurfit Stone Container Corp.: #05-20924-I-2 (Cook-Stickney)

Mr. Freeman moved to grant intervenor, School District #111 a 60 day final extension. Mr. Gorski seconded and it carried unanimously.
aa.) Phyllis Davis: 05-27391-C-2 (Cook-Thornton)
Coloniel Estates Mobile Home Park: #05-27390-R-2 (Cook-Thornton)

Ms. Thompson moved to grant the intervenor, Thornton Township High School District #205 a 30 day extension. Chairman Montoya seconded and the motion carried unanimously.

bb.) Harris Bank: #05-27662-C-2 (Cook-Lyons)

Mr. Freeman moved to grant the intervenors, Lyons Township High School District #204 and Pleasantdale School District #107 a 30 day final extension. Mr. Goral seconded and it carried unanimously.

cc.) High Ridge LLC: #05-26936-C-2 (Cook-Lyons)

Mr. Freeman moved to grant the intervenors, Lyons Township High School District #204 and Pleasantdale School District #107 and Pleasantview fire Protection District a 30 day final extension. Mr. Goral seconded and it carried unanimously.

dd.) R&K Properties: #05-21695-C-2 (Cook-Rich)

Mr. Freeman moved to grant the intervenor, Country Club Hills School District #160 a 30 day final extension. Mr. Goral seconded and it carried unanimously.

ee.) Second Illinois Motel Corporation: #05-01566-C-3 (DuPage)

Mr. Freeman moved to grant the intervenor, Glenbard Township High School District #87 a 30 day final extension. Mr. Goral seconded and it carried unanimously.

ff.) Sam Desai: #05-22315-C-2 (Cook-Leyden)

Mr. Freeman moved to grant the intervenor, School District #87 a 30 day final extension. Mr. Goral seconded and it carried unanimously.
gg.) McAllister Nursing Home: #05-22097-C-3 (Cook-Bremen)

Ms. Thompson moved to grant the intervenor, School District #228 a 60 day final extension. Chairman Montoya seconded and it carried unanimously.

hh.) George Yukich: #05-22475-I-2 (Cook-Bremen)  
Commonwealth Edison: #05-20923-C-3 (Cook-Bremen)

Ms. Thompson moved to grant intervenor, School District #228 a 60 day final extension. Chairman Montoya seconded and it carried 4-0 with Mr. Freeman abstaining.

ii.) Valero Energy: #05-24491-I-3 (Cook-Worth)

Chairman Montoya moved to grant the intervenor, Cook County School District #130 a 30 day extension. Mr. Goral seconded and it carried unanimously.

jj.) Buckeye Terminals, LLC: #05-24657-I-3 (Cook-Lyons)

Ms. Thompson moved to grant the intervenor, School District #104 a 30 day extension. Chairman Montoya seconded and it carried unanimously.

kk.) Commonwealth Edison Company: #05-20913-C-3 (Cook-Stickney)

Mr. Gorski moved to grant the intervenor, School District #104 a 60 day final extension. Chairman Montoya seconded and it carried 4-0 with Mr. Freeman abstaining.

ll.) Humana Sykes Health Center: #05-27194-C-3 (Cook-S. Chicago)  
Union League Club of Chicago: #05-27192-C-3 (Cook-S. Chicago)

Ms. Thompson moved to grant the intervenor, Chicago Board of Education a 30 day final extension. Mr. Goral seconded and it carried unanimously.

mm.) Chicago Mercantile Exchange: #05-27389-C-3 (Cook-S. Chicago)
Mr. Freeman moved to grant the intervenor, Chicago Board of Education a 30 day final extension. Mr. Goral seconded and it carried 4-1.

nn.) Inter-Track Partners, LLC: #05-27146-C-3 (Cook-Hyde Park)
The Home Depot: #05-26055-C-3 (Cook-Jefferson)

Mr. Freeman moved to grant the intervenor, Chicago Board of Education a 30 day final extension. Mr. Goral seconded and it carried 4-1.

oo.) Meacham 2004 LLC: #05-27627-C-2 (Cook-Schaumburg)

Mr. Freeman moved to grant the intervenor, Schaumburg Community Consolidated School District #54 a 30 day final extension. Mr. Goral seconded and it carried 4-1.

pp.) Household Regional Processing: #05-27156-I-3 (Cook-Schaumburg)
Schuman Corporation: #05-27154-I-2 (Cook-Schaumburg)
TGI Friday's: #05-25693-C-2 (Cook-Schaumburg)

Mr. Freeman moved to grant the intervenors, Palatine High School District #211 and Schaumburg Community Consolidated School District #54 a 30 day final extension. Mr. Goral seconded and it carried 4-1.

qq.) Mark Glazer: #05-27628-C-2 (Cook-Schaumburg)
Sears #1570-Woodfield: #05-26543-C-3 (Cook-Schaumburg)

Mr. Freeman moved to grant the intervenors, Palatine Township High School District #211 and Schaumburg Community Consolidated School District #54 a 30 day final extension. Mr. Goral seconded and it carried 4-1.

rr.) BP America, Inc.: #05-21888-I-3 (Cook-Stickney)

Ms. Thompson moved to deny intervenor, School District #104's request for reinstatement. Mr. Gorski
seconded and it carried 4-0 with Mr. Freeman abstaining.

ss.) Target Store Corporation: #05-27653-C-3 (Cook-Thornton)

Mr. Freeman moved to deny intervenor, City of Calument's request for reinstatement. Mr. Goral seconded and it passed 3-2.

tt.) Tinley Corners, LLC: #05-26791-C-3 (Cook-Orland)

Mr. Freeman moved to deny intervenor, Kirby School District #140's request for reinstatement. Mr. Goral seconded and it passed 3-2.

uu.) 5th Avenue Apartments, LLC: #05-25306-C-1 (Cook-Proviso)
6th Avenue Apartments, LLC: #05-25305-C-1 (Cook-Proviso)

Mr. Freeman moved to deny appellant's request for an extension and dismiss the appeals. Mr. Gorski seconded and it carried unanimously.

vv.) James Stillmark: #06-00279-C-2 (Winnebago)

Mr. Freeman moved to deny appellant's request for an extension and for a dismissal of the appeal. Mr. Gorski seconded and it carried 4-0 with Mr. Goral abstaining.

ww.) Ned Kimbrel: #05-26177-I-1 (Cook-Elk Grove)
Robert Stuckel: #05-26178-I-1 (Cook-Elk Grove)
Errol Oztekin: #05-26179-C-1 (Cook-Elk Grove)
Michael Klancnik: #05-26180-C-1 (Cook-Elk Grove)
Robert Stuckel: #05-26181-I-1 (Cook-Elk Grove)

Mr. Freeman moved to grant the appellants a 30 day final extension. Chairman Montoya seconded and it carried unanimously.

xx.) Dan Educate: #06-00914-R-2 (Lake)
Lawrence Greenfield: #05-00326-R-1 (Lake)
Mr. Freeman moved to grant the appellants a 30 day final extension. Chairman Montoya seconded and it carried unanimously.

yy.) Deva Development: #05-22516-I-1 (Cook-Leyden)

Mr. Freeman moved to deny appellants request for an extension and dismiss the appeal. Because it was not seconded it was removed from consideration.

Chairman Montoya moved to grant appellant a 30 day final extension. Ms. Thompson seconded and it carried 4-1.

zz.) Lynd Residential Properties: #05-00530-C-2 (Rock Island)

Mr. Gorski moved to deny appellants request for an extension and dismiss the appeal. Mr. Freeman seconded and it carried unanimously.

aaa.) Donald E. Schramm Estate: #05-01631-F-1 (Kendall)

Mr. Freeman moved to give appellant a 30 day final extension. Mr. Gorski seconded and it carried unanimously.

bbb.) Homer Comm Consol School Dist #33: #06-00255-C-3 (Will)

Mr. Gorski moved to grant the appellant a 60 day extension. Mr. Freeman seconded and it carried unanimously.

ccc.) Exelon Generation Company, LLC: #06-00733-I-3 (Grundy)

Mr. Freeman moved to grant the appellant a 90 day extension. Chairman Montoya seconded and it carried unanimously.

ddd.) Minooka Dist. #201 Minooka Dist. #111: #06-00589-I-3 (Grundy)
Mr. Gorski moved to grant the appellant a 90 day final extension. Ms. Thompson seconded and it carried 4-0 with Chairman Montoya abstaining.

David Bright:  #05-22670-C-1 (Cook-Northfield)

Mr. Freeman moved to deny appellants request for an extension and dismiss the appeal. Chairman Montoya seconded and it carried unanimously.

Deland Weldon Comm. 57:  #04-02365-I-3 (Piatt)
Deland Weldon CUSD #57:  #06-00186-I-3 (Piatt)

Mr. Goral moved to hold the appellants submission of evidence in abeyance until the final resolution of the 2003 appeal, including administrative review. Chairman Montoya seconded and it carried unanimously.

Several Taxing Bodies:  #05-00700-I-3 (Grundy)

Ms. Thompson moved to hold the appellants submission of evidence in abeyance until the final resolution of the 2000 appeal, including administrative review. Mr. Gorski seconded and it carried unanimously.

Onyx Orchard Hills Landfill, Inc.:  #05-00477-I-3 (Ogle)

Ms. Thompson moved to grant appellants request to continue the appeal until the 2003 and 2004 appeals have been concluded through and including the administrative review process. Mr. Freeman seconded and it carried unanimously.

Derek Schiller:  #05-22100-R-1 (Cook-Niles)

Mr. Freeman moved to grant the appellant a 30 day final extension. Chairman Montoya seconded and it carried unanimously.

Margaret Bowen:  #05-23923-R-2 (Cook-New Trier)
Ed Neri:  #05-23175-R-2 (Cook-West Chicago)
Joseph Resnick:  #05-21899-I-3 (Cook-Niles)
Mr. Freeman moved to grant the appellant a 30 day final extension. Chairman Montoya seconded and it carried unanimously.

kkk.) 2000 Grenn Bay Condo. Assoc.: #06-00980-R-3 (Lake)

Mr. Freeman moved to grant the appellant a 30 day final extension. Chairman Montoya seconded and it carried unanimously.

lll.) North Huel Ventures, LLC: #05-23183-I-1 (Cook-Northfield)

Mr. Freeman moved to grant the appellant a 30 day final extension. Chairman Montoya seconded and it carried unanimously.

mmm.) Sanford Eckerling: #05-22498-R-1 (Cook-Lake View)

Mr. Freeman moved to grant the appellant a 30 day final extension. Chairman Montoya seconded and it carried unanimously.

nnn.) Silvia Maino: #05-26153-R-1 (Cook-Lyons)

Chairman Montoya moved to deny appellant's request for reinstatement. Mr. Goral seconded and it carried unanimously.

ooo.) Barry Koller: #04-27848-C-1 (Cook-West Chicago)

Mr. Gorski moved to deny appellant's request for reinstatement. Ms. Thompson seconded and it carried unanimously.

ppp.) Satcom, LLC: #06-00244-C-1 (Will)

Mr. Freeman moved to deny appellant's request for reinstatement. Mr. Goral seconded and it carried 4-0 with Ms. Thompson abstaining.

qqq.) OHO Talaber: #05-24829-C-2 (Cook-Proviso)
Mr. Freeman moved to deny appellant's request for reinstatement. Chairman Montoya seconded and it carried unanimously.

rrr.) Diane Mulroe: #05-22074-R-1 (Cook-Wheeling)

Mr. Gorski moved to deny appellant's request for reinstatement. Ms. Thompson seconded and it carried unanimously.

sss.) Israel Labao: #06-21219-C-1 (Cook-Cicero)

Mr. Freeman moved to deny appellant's request for reinstatement. Mr. Goral seconded and it carried unanimously.

ttt.) Donald Crater: #05-00474-R-1 (Grundy)

Mr. Gorski moved to dismiss the appellant's appeal. Chairman Montoya seconded and it carried 4-1.

5. Attachments:

See attachments for listing of additional decisions to be reviewed, discussed and/or decided by the Board.

As to Attachment A, Member Goral moved to accept the attachment and Member Thompson seconded the motion. The motion carried 5-0 with Mr. Freeman recusing himself on items 464, 502 and 516 and Chairman Montoya recusing himself on items 520.

As to Attachment B, Member Thompson moved to accept the attachment and Chairman Montoya seconded the motion. The motion carried 5-0 with Member Freeman recusing himself on items 31, 527, 641 and 802, Member Gorski recusing himself on item 147 and Chairman Montoya recusing himself on items 729 and 569.

As to Attachment C, Member Freeman moved to accept the attachment and Member Goral seconded the motion. The motion carried 4-0 with Chairman Montoya recusing himself.
As to Attachment D, Member Freeman moved to accept the attachment and Chairman Montoya seconded the motion. The motion carried 4-0 with Member Gorski recusing himself.

As to Attachment E, Member Freeman moved to accept the attachment and Chairman Montoya seconded the motion. The motion carried 4-0 with Mr. Goral recusing himself.

As to Attachment F, Chairman Montoya moved to accept the attachment and Member Goral seconded the motion. The motion carried 4-0 with Member Freeman recusing himself.

6. **Other Business:**

Ms. Thompson advised that she was not able to attend the October board meeting. Mr. Goral mentioned that he too was unable to attend, therefore the October board meeting was changed to October 16th at 10:00 AM in Des Plaines.

7. **Adjournment:**

Member Goral moved to adjourn the meeting at 12:05 PM and Chairman Montoya seconded the motion. This motion carried unanimously.

Respectfully yours,

Ronald A. Messina
Executive Director

RAM/