



State of Illinois
PROPERTY TAX APPEAL BOARD

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KEVIN L. FREEMAN
Chairman

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MICHAEL I. O'MALLEY
Executive Director & General Counsel

Minutes of the
Property Tax Appeal Board
May 12, 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 Mucinkas, Chief Administrative Law Judge
Daniel Sronce, Chief Financial Officer
David Suarez, Chief Information Officer
James Moffat, Human Resources Manager
David Egan, PTAB Information Officer
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.
Josh Bernstein
John P. Brady, Tully & Associates, LTD.
Michael Bullock, Property Tax Appeal Board
Nate Byram, Vermilion County Board of Review
Lauren Elliott, Elliott & Associates Attorneys, PLLC
Jenifer
Tom Kelley, Steven B. Pearlman & Associates
Daria Palermo, Flanagan/Bilton LLC
Amanda Thomas, Vermilion County State's Attorney's Office
Bo Turek, Cook County Board of Review
Stuart Whitt, Whitt Law LLC
Anonymous – 4

Chairman Freeman convened the meeting at 10:02 a.m., welcoming the Board Members and the Management Team to the Property Tax Appeal Board Meeting.

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

2. Approval of Minutes from Previous Meeting

Mr. Steffen made a motion to approve the Board Minutes of April 14, 2026, as presented. Ms. Kinion seconded the motion, and it carried 5-0.

3. Adoption or Amendments to the Agenda

Chairman Freeman adopted the agenda as presented.

4. Discussion of Motions

Item 4a

Cambium Growth Fund III LLC: 25-00441.001-C-2 (Vermilion) (Newell)

The Board recognized the presence of Ms. Lauren Elliott, representing the appellant, and Ms. Amanda Thomas, representing Vermilion County.

Ms. Elliott stated that Vermilion County is asking for items that are not customarily requested in PTAB appeals. The appellant's position is that the request is overly broad, seeks materials that are not relevant to the determination of fair market value as of the applicable lien date and extends well beyond what is reasonably necessary for the Board to respond to the appeal.

Vermilion County seeks access to confidential information that does not speak to the issue at hand, market-level income, market-level expenses, and true market value. Granting this request would be more prejudicial than probative. Their request seeks any and all leases, signed, unsigned, proposed, and under negotiation. The property does have one executed lease covering a portion of the building of approximately 6,400 square feet of the 12,882-square-foot structure and the remainder of the building is vacant. There are no additional leases nor are there any proposed or pending leases under negotiation. The breadth of this request therefore exceeds the actual facts and appears to be more exploratory than targeted. The request also seeks appraisals, valuations, loan applications, and financing material over a 3-year period. These categories contain confidential financial information that does not bear directly on market value. For example, loan application and underwriting material are influenced by the financial strength of the borrower, lending criteria, and transaction-specific considerations. Those factors do not speak to establishing market rent or fee simple value and are not materials routinely relied upon in PTAB evaluation analysis. Importantly, the appellant has already provided the most probative evidence of value in this case, an appraisal of the subject prepared as of January 1, 2025 specifically for ad valorem purposes. The appraisal directly addresses the relevant standard before this Board and applies accepted valuation methodologies tied to the correct valuation date. In the absence of a contemporaneous arm's length sale, it is believed this is the most reliable indicator of fair market value that is available. In summary, the respondent's request is not narrowly tailored to relevant valuation evidence; instead, it seeks a broad universe of documents, some nonexistent, irrelevant, and others confidential and not probative of market value. For these reasons the appellant requests that the subpoena be denied or at a minimum substantially limited to materials relevant to establishing fair market value as of the lien date. The request is not reasonable, relevant, or necessary.

Ms. Elliott confirmed the appellant has not provided the existing lease. There is a lease in place that was executed February 2026, with a commencement date of March 2026, which is after January 1, 2025.

Ms. Thomas stated that the county's original request was submitted March 12, 2026. There was no response to that request for information. The requested information is reasonable in that it would disclose important

information for the Board of Review (BoR) and Supervisor of Assessments to determine valuation that is relevant to this inquiry and necessary to determine that valuation. To the extent that any information would be confidential, the information could be redacted; otherwise, the respondent stands on its motion.

The information requested is for the determination of the most recent value of the subject property, considering the very recent financing and the lease involved. This is relevant to the tax year at issue because it will demonstrate the current valuation.

Mr. Bilotta moved to deny the BoR's request for the issuance of a subpoena. Chairman Freeman seconded the motion, which carried 5-0.

Item 4b

Coal City Library Dist., Coal City CUSD 1, Coal City Fire Dist.: 25-03994.001-I-3 (Grundy) (Goose Lake)

The Board recognized the presence of Mr. Stuart Whitt, representing the appellants, and Mr. Mike Andre, who represents the owners in the 2021 and 2022 cases.

Mr. Whitt stated that he stands on the motion.

Mr. Whitt stated that this type of motion is common in highly contested industrial property cases within the state, such as those involving nuclear power plants and oil refineries, and that this matter is another example. The current filings for the 2022 case include over 4,000 pages of documentary evidence, and 16 witnesses had been disclosed as of the prior Thursday.

Mr. Andre stated that he is representing the owners in the 2021 and 2022 appeals and is not a party to the 2025 case, and therefore does not have standing to address the Board in this manner, but is present to observe the proceeding.

Mr. Steffen moved to grant the appellant's motion for Stay of Proceedings to expire 90 days after the final resolution of the 2021 and 2022 tax year appeals. Mr. Bilotta seconded the motion, which carried 5-0.

5. Attachments

- a. Attachment A** – Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the motion, and it carried 5-0.
- b. Attachment B** – Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the motion, and it carried 5-0.
- c. Attachment C** – Mr. Bilotta moved to approve the attachment. Ms. Buckley seconded the motion, and it carried 4-0. Chairman Freeman recused himself.
- d. Attachment D** – Ms. Kinion moved to approve the attachment. Chairman Freeman seconded the motion, and it carried 4-0. Mr. Bilotta recused himself.
- e. Attachment E** – Mr. Bilotta moved to approve the attachment. Ms. Buckley seconded the motion, and it carried 4-0. Mr. Steffen recused himself.
- f. Attachment F** – Chairman Freeman moved to approve the attachment. Ms. Buckley seconded the motion, and it carried 4-0. Ms. Kinion recused herself.

- g. Attachment G** – Mr. Steffen moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 4-0. Ms. Buckley recused herself.
- h. Attachment Z** – Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the motion, which carried 5-0, except for item 11, Chairman Freeman recused himself, item 12, Ms. Kinion recused herself, and items 3, 8, and 9, Ms. Buckley recused herself.

6. Executive Director’s Report

See Addendum A.

Ms. Kinion will be attending the June 9, 2026, meeting in Chicago.

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

7. Other Business

- a. Workload** – Over 3,200 decisions were closed this month.

8. Adjournment

- a.** Mr. Steffen moved to adjourn the meeting at 10:28 a.m. Mr. Bilotta seconded the motion, which carried 5-0.

Respectfully Submitted,

/s/ Michael O’Malley
Michael I. O’Malley
Executive Director and General Counsel

MIO/pgm



Addendum A

**State of Illinois
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**Executive Director's Report
May 2026**

1. HR/Fiscal Updates:
 - a. HR:
 - ALJ Chicago – 18 applied; 10 candidates interviewed, and scores sent to CMS.
 - b. Fiscal:
 - See the attached pages from the Governor's proposed budget.
2. IT Update: None.
3. Proposed Legislation:
4. Future Board Meetings:

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

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

Property Tax Appeal Board

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MAJOR RESPONSIBILITIES

- The Property Tax Appeal Board (PTAB) hears and adjudicates property tax assessment disputes for taxpayers and taxing districts.

BUDGET HIGHLIGHTS

- The recommended fiscal year 2027 budget funds PTAB at a level required to process appeals in a timely manner and enhance resident experience.
- The proposed budget supports completion of PTAB’s Cook County Stipulation Portal and continued investment in electronic filing and case management systems.
- The recommended budget provides additional Administrative Law Judges (ALJs) and appraisal specialists to maintain output and further reduce pending cases.

ACCOMPLISHMENTS AND EFFICIENCIES

- Modernization investments, such as DocuSign, provided PTAB with technology to streamline the appeal cycle. PTAB has a 60-year history, and these efficiencies resulted in historic monthly case closings, with 5,000 cases closed in September and 4,900 cases closed in October 2025.
- Budgetary support has enabled PTAB to attract seasoned ALJs and appraisal specialists, who are former prosecutors and experienced litigators accustomed to high-volume courtroom environments. As a result, the quality and timeliness of PTAB decisions has been elevated, fostering a more diverse and representative judiciary within the agency.
- The Cook County Stipulation Portal will eliminate inefficiencies by automating stipulation processing. Taxpayers or their attorneys will submit stipulations electronically for automated routing to each commissioner for secure DocuSign approval. Signed documents will transfer to PTAB’s database for automated processing and assignment to an ALJ.

RESOURCES BY FUND

| Fund Category | Appropriations (\$ thousands) | | | Agency Submitted Headcount | | |
|------------------------|-------------------------------|-----------------|---------------------|----------------------------|-------------------|----------------|
| | FY 2025 Actual | FY 2026 Enacted | FY 2027 Recommended | FY 2025 Actual | FY 2026 Estimated | FY 2027 Target |
| General Funds | 0.0 | 0.0 | 0.0 | 5.0 | 5.0 | 5.0 |
| Other State Funds | 13,467.8 | 13,716.8 | 13,833.4 | 38.0 | 49.0 | 65.0 |
| Federal Funds | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total All Funds | 13,467.8 | 13,716.8 | 13,833.4 | 43.0 | 54.0 | 70.0 |

Property Tax Appeal Board

RESOURCES BY RESULT / OUTCOME / PROGRAM

| Result / Outcome / Program | Appropriations (\$ thousands) | | | Agency Submitted Headcount | | |
|--|-------------------------------|-----------------|---------------------|----------------------------|-------------------|----------------|
| | FY 2025 Actual | FY 2026 Enacted | FY 2027 Recommended | FY 2025 Actual | FY 2026 Estimated | FY 2027 Target |
| Government Services | | | | | | |
| Support Basic Functions of Government | | | | | | |
| Property Valuation/Assessment Equity | 13,467.8 | 13,716.8 | 13,833.4 | 43.0 | 54.0 | 70.0 |

PERFORMANCE MEASURES BY PROGRAM

| Program / Measure | Actual | | | Estimated | Projected |
|--|---------|---------|---------|-----------|-----------|
| | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
| Property Valuation/Assessment Equity | | | | | |
| Number of appeals closed during the year ^A | 37,729 | 45,418 | 38,905 | 36,468 | 40,702 |
| Number of new appeals added during the year ^A | 53,333 | 70,499 | 45,222 | 46,814 | 54,058 |
| Number of open appeals at beginning of the year ^A | 83,029 | 98,633 | 123,714 | 86,189 | 108,852 |
| Percentage of closed appeals vs. all appeals ^B | 27 | 27 | 23 | 28 | 26 |
| Percentage of closed appeals vs. new appeals ^A | 71 | 64 | 86 | 99 | 82 |

^A Fluctuations may occur year-over-year based on factors external to the program.

^B Fluctuations resulting from changes in operational tempo.

APPROPRIATIONS BY FUND CATEGORY / MAJOR OBJECT

| Appropriations Requiring General Assembly Action (\$ thousands) | FY 2025 | | FY 2026 | | FY 2027 |
|---|-----------------------|--------------------|-----------------------|-----------------------|---------------------|
| | Enacted Appropriation | Actual Expenditure | Enacted Appropriation | Estimated Expenditure | Governor's Proposed |
| OTHER STATE FUNDS | | | | | |
| Total Personal Services and Fringe Benefits | 12,187.2 | 7,185.4 | 12,138.2 | 7,585.4 | 12,254.8 |
| Total Contractual Services | 575.0 | 516.2 | 725.0 | 725.0 | 725.0 |
| Total Other Operations and Refunds | 255.6 | 151.2 | 453.6 | 388.2 | 453.6 |
| Designated Purposes | | | | | |
| Costs Associated with the Appeal Process and Office Relocation | 450.0 | 438.1 | 400.0 | 400.0 | 400.0 |
| Total Designated Purposes | 450.0 | 438.1 | 400.0 | 400.0 | 400.0 |
| TOTAL OTHER STATE FUNDS | 13,467.8 | 8,291.0 | 13,716.8 | 9,098.6 | 13,833.4 |

APPROPRIATIONS BY FUND

| Appropriations Requiring General Assembly Action (\$ thousands) | FY 2025 | | FY 2026 | | FY 2027 |
|---|-----------------------|--------------------|-----------------------|-----------------------|---------------------|
| | Enacted Appropriation | Actual Expenditure | Enacted Appropriation | Estimated Expenditure | Governor's Proposed |
| Personal Property Tax Replacement Fund | 13,467.8 | 8,291.0 | 13,716.8 | 9,098.6 | 13,833.4 |
| TOTAL ALL FUNDS | 13,467.8 | 8,291.0 | 13,716.8 | 9,098.6 | 13,833.4 |

Property Tax Appeal Board

APPROPRIATIONS BY DIVISION

| Appropriations Requiring General Assembly Action (\$ thousands) | FY 2025 | | FY 2026 | | FY 2027 |
|--|--------------------------|-----------------------|--------------------------|--------------------------|------------------------|
| | Enacted Appropriation | Actual Expenditure | Enacted Appropriation | Estimated Expenditure | Governor's Proposed |
| General Office | 13,467.8 | 8,291.0 | 13,716.8 | 9,098.6 | 13,833.4 |
| TOTAL ALL DIVISIONS | 13,467.8 | 8,291.0 | 13,716.8 | 9,098.6 | 13,833.4 |

HEADCOUNT BY DIVISION

| Agency Submitted Headcount by Division | FY 2025 Actual | FY 2026 Estimated | FY 2027 Target |
|--|-------------------|----------------------|-------------------|
| General Office | 43.0 | 54.0 | 70.0 |
| TOTAL HEADCOUNT | 43.0 | 54.0 | 70.0 |

Table I-B - Operating Appropriations by Program

| Appropriations Requiring General Assembly Action (\$ thousands) | Fiscal Year 2025 | | Fiscal Year 2026 | | Fiscal Year 2027 |
|--|--------------------------|-----------------------|--------------------------|--------------------------|------------------------|
| | Enacted Appropriation | Actual Expenditure | Enacted Appropriation | Estimated Expenditure | Governor's Proposed |
| Commission On Equity And Inclusion | | | | | |
| Business Enterprise Program (BEP) | 4,550.0 | 3,129.0 | 3,100.0 | 2,451.1 | 3,117.5 |
| General Funds | 550.0 | 0.0 | 3,100.0 | 2,451.1 | 3,117.5 |
| Other State Funds | 4,000.0 | 3,129.0 | 0.0 | 0.0 | 0.0 |
| State Procurement Equity and Inclusion | 1,362.6 | 911.5 | 1,340.0 | 1,223.7 | 1,239.5 |
| General Funds | 1,362.6 | 911.5 | 1,340.0 | 1,223.7 | 1,239.5 |
| State Workforce Equity and Inclusion | 1,362.6 | 911.5 | 1,340.0 | 1,223.7 | 1,239.5 |
| General Funds | 1,362.6 | 911.5 | 1,340.0 | 1,223.7 | 1,239.5 |
| Illinois Educational Labor Relations Board | | | | | |
| Educational Labor Relations Continuity and Stability | 4,185.5 | 2,214.6 | 4,649.0 | 3,734.9 | 4,465.6 |
| General Funds | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other State Funds | 4,185.5 | 2,214.6 | 4,649.0 | 3,734.9 | 4,465.6 |
| Procurement Policy Board | | | | | |
| Procurement Policy | 567.0 | 545.2 | 567.0 | 567.0 | 587.0 |
| General Funds | 567.0 | 545.2 | 567.0 | 567.0 | 587.0 |
| Illinois Independent Tax Tribunal | | | | | |
| Administration of Tax Hearings | 670.7 | 634.5 | 711.0 | 702.2 | 0.0 |
| General Funds | 594.0 | 593.9 | 628.3 | 628.3 | 0.0 |
| Other State Funds | 76.7 | 40.5 | 82.7 | 73.9 | 0.0 |
| Department Of Gaming Regulation And Enforcement | | | | | |
| Administer and Regulate Gaming in Illinois | 271,440.0 | 217,454.5 | 275,745.0 | 241,262.0 | 294,487.0 |
| Other State Funds | 271,440.0 | 217,454.5 | 275,745.0 | 241,262.0 | 294,487.0 |
| Regulation of the Horse Racing Industry | 4,878.4 | 3,882.9 | 5,072.1 | 3,990.6 | 4,967.9 |
| Other State Funds | 4,878.4 | 3,882.9 | 5,072.1 | 3,990.6 | 4,967.9 |
| Property Tax Appeal Board | | | | | |
| Property Valuation/Assessment Equity | 13,467.8 | 8,291.0 | 13,716.8 | 9,098.6 | 13,833.4 |
| General Funds | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other State Funds | 13,467.8 | 8,291.0 | 13,716.8 | 9,098.6 | 13,833.4 |
| State Board Of Elections | | | | | |
| Election Operations and Support | 49,384.6 | 35,985.9 | 48,368.9 | 39,236.3 | 54,839.2 |
| General Funds | 30,334.9 | 28,268.0 | 32,196.8 | 32,196.8 | 37,204.6 |
| Other State Funds | 19,049.7 | 7,717.9 | 15,172.1 | 6,724.5 | 16,634.6 |
| Federal Funds | 0.0 | 0.0 | 1,000.0 | 315.0 | 1,000.0 |
| State Employees' Retirement System | | | | | |
| Pension Contributions | 2,021,469.5 | 2,021,459.7 | 2,095,638.3 | 2,095,638.3 | 1,838,492.9 |
| General Funds | 2,021,469.5 | 2,021,459.7 | 2,095,638.3 | 2,095,638.3 | 1,838,492.9 |
| Social Security Division | 27.4 | 7.8 | 27.4 | 27.4 | 27.4 |
| General Funds | 27.4 | 7.8 | 27.4 | 27.4 | 27.4 |
| Illinois Labor Relations Board | | | | | |
| Petition Management | 1,294.1 | 885.4 | 1,376.1 | 1,255.3 | 1,427.6 |
| General Funds | 1,294.1 | 885.4 | 1,376.1 | 1,255.3 | 1,427.6 |
| Unfair Labor Practice Charges | 1,294.1 | 885.4 | 1,376.1 | 1,255.3 | 1,427.6 |
| General Funds | 1,294.1 | 885.4 | 1,376.1 | 1,255.3 | 1,427.6 |
| Total Support Basic Functions of Government | | | | | |
| General Funds | 6,347,825.1 | 6,231,565.9 | 6,751,154.0 | 6,671,352.9 | 6,885,404.3 |
| Other State Funds | 16,063,534.2 | 11,791,120.8 | 16,431,372.0 | 14,983,729.1 | 16,064,515.7 |
| Federal Funds | 43,133.4 | 19,513.7 | 47,057.0 | 40,822.0 | 47,055.0 |
| Total All Funds | 22,454,492.6 | 18,042,200.4 | 23,229,583.0 | 21,695,903.9 | 22,996,975.0 |

State Officers' Salaries

| OTHER EXECUTIVE AGENCIES: | FY25 | FY26 | FY27¹ |
|---|-------------|-------------|-------------------------|
| ILLINOIS LIQUOR CONTROL COMMISSION | | | |
| For the Chairman | 46,200 | 48,400 | 50,000 |
| For Six Members | 242,100 | 254,000 | 262,100 |
| For the Secretary | 44,600 | 46,700 | 48,200 |
| For the Chairman and one Member for Work on a License Appeal Commission (by Law, \$200 per Diem) | 55,000 | 55,000 | 55,000 |
| POLLUTION CONTROL BOARD | | | |
| For the Chairman | 143,500 | 150,500 | 155,300 |
| For Four Members | 554,800 | 582,000 | 600,600 |
| PRISONER REVIEW BOARD | | | |
| For the Chairman | 113,600 | 155,400 | 165,500 |
| For Fourteen Members | 1,424,800 | 2,070,900 | 2,137,100 |
| For Director - Victim and Witness Services | 0 | 155,400 | 160,400 |
| PROPERTY TAX APPEAL BOARD | | | |
| For the Chairman | 76,700 | 80,500 | 83,000 |
| For Four Members | 247,400 | 259,500 | 267,800 |
| STATE BOARD OF ELECTIONS | | | |
| For the Chairman | 69,300 | 72,700 | 75,000 |
| For the Vice Chairman | 56,900 | 59,700 | 61,600 |
| For Six Members | 267,200 | 280,200 | 289,200 |
| SECRETARY OF STATE MERIT COMMISSION | | | |
| For the Chairman ⁵ | 0 | 0 | 0 |
| For Four Members | 61,200 | 64,200 | 66,300 |
| ILLINOIS STATE POLICE MERIT BOARD | | | |
| For Seven Members (per diem) ⁶ | 196,300 | 205,700 | 212,400 |
| FIREARM OWNER'S IDENTIFICATION CARD REVIEW BOARD | | | |
| For Seven Members | 311,700 | 326,900 | 337,400 |
| EXECUTIVE INSPECTOR GENERAL FOR THE OFFICE OF THE GOVERNOR | 204,800 | 214,800 | 221,700 |
| EXECUTIVE INSPECTOR GENERAL FOR THE OFFICE OF THE ATTORNEY GENERAL | 162,800 | 170,800 | 176,200 |
| EXECUTIVE INSPECTOR GENERAL FOR THE OFFICE OF THE SECRETARY OF STATE | 162,800 | 170,800 | 176,200 |
| EXECUTIVE INSPECTOR GENERAL FOR THE OFFICE OF THE COMPTROLLER | 141,800 | 148,700 | 153,500 |
| EXECUTIVE INSPECTOR GENERAL FOR THE OFFICE OF THE TREASURER | 141,800 | 148,700 | 153,500 |
| APPOINTED STATE OFFICERS, FUNDS OTHER THAN GENERAL REVENUE: | FY25 | FY26 | FY27¹ |
| DEPARTMENT OF TRANSPORTATION (Road Fund) | | | |
| For the Secretary | 220,500 | 231,400 | 238,800 |
| For the Assistant Secretary | 187,500 | 196,700 | 203,000 |
| STATE FIRE MARSHAL (Fire Prevention Fund) | | | |
| For the State Fire Marshal | 182,000 | 190,900 | 197,000 |
| DEPARTMENT OF EMPLOYMENT SECURITY (Title III Social Security and Employment Fund) | | | |
| For the Director | 215,000 | 225,600 | 232,800 |
| For Five Members of the Board of Review | 75,000 | 75,000 | 75,000 |
| ILLINOIS EMERGENCY MANAGEMENT AGENCY AND OFFICE OF HOMELAND SECURITY (Nuclear Safety Emergency Preparedness Fund) | | | |
| For the Director | 198,500 | 208,200 | 214,900 |
| (Radiation Protection Fund) | | | |
| For the Assistant Director | 172,700 | 181,200 | 187,000 |
| DEPARTMENT OF GAMING REGULATION AND ENFORCEMENT ⁷ (State Gaming Fund) | | | |
| For the Executive Director | 0 | 0 | 232,800 |
| For the Assistant Director | 0 | 0 | 197,900 |
| (Horse Racing Fund) | | | |
| For Eleven Members (per diem) ⁸ | 163,300 | 171,300 | 176,800 |
| For the Assistant Director | 0 | 0 | 197,900 |

Table I-A - Operating Appropriations by Agency

| Agency (\$ thousands) | FY 2025 Enacted Appropriation | FY 2025 Actual Expenditure | FY 2026 Enacted Appropriation | FY 2026 Estimated Expenditure | FY 2027 Recommended Appropriation |
|---|-------------------------------------|----------------------------------|-------------------------------------|-------------------------------------|---|
| Human Rights Commission | 5,411 | 4,527 | 5,952 | 5,703 | 6,245 |
| General Funds | 5,411 | 4,527 | 5,952 | 5,703 | 6,245 |
| Other State Funds | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 |
| Illinois Criminal Justice Information Authority | 530,476 | 218,833 | 494,208 | 327,102 | 497,069 |
| General Funds | 98,843 | 71,041 | 103,767 | 89,507 | 100,539 |
| Other State Funds | 242,034 | 65,102 | 219,528 | 130,264 | 232,068 |
| Federal Funds | 189,599 | 82,690 | 170,913 | 107,331 | 164,462 |
| Illinois Educational Labor Relations Board | 4,186 | 2,215 | 4,649 | 3,735 | 4,466 |
| General Funds | 0 | 0 | 0 | 0 | 0 |
| Other State Funds | 4,186 | 2,215 | 4,649 | 3,735 | 4,466 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 |
| Illinois Sports Facilities Authority | 80,725 | 80,350 | 84,037 | 83,690 | 89,539 |
| General Funds | 0 | 0 | 0 | 0 | 0 |
| Other State Funds | 80,725 | 80,350 | 84,037 | 83,690 | 89,539 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 |
| Illinois Council On Developmental Disabilities | 5,132 | 2,742 | 5,160 | 3,098 | 5,484 |
| General Funds | 70 | 69 | 200 | 200 | 220 |
| Other State Funds | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 5,062 | 2,673 | 4,960 | 2,898 | 5,264 |
| Procurement Policy Board | 567 | 545 | 567 | 567 | 587 |
| General Funds | 567 | 545 | 567 | 567 | 587 |
| Other State Funds | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 |
| Workers' Compensation Commission | 30,667 | 28,264 | 31,011 | 29,825 | 32,735 |
| General Funds | 0 | 0 | 0 | 0 | 0 |
| Other State Funds | 30,667 | 28,264 | 31,011 | 29,825 | 32,735 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 |
| Illinois Independent Tax Tribunal^E | 671 | 634 | 711 | 702 | 0 |
| General Funds | 594 | 594 | 628 | 628 | 0 |
| Other State Funds | 77 | 41 | 83 | 74 | 0 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 |
| Illinois Liquor Control Commission | 13,876 | 13,757 | 13,876 | 13,876 | 13,876 |
| General Funds | 0 | 0 | 0 | 0 | 0 |
| Other State Funds | 13,876 | 13,757 | 13,876 | 13,876 | 13,876 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 |
| Illinois Law Enforcement Training Standards Board | 147,627 | 48,960 | 128,310 | 83,097 | 115,288 |
| General Funds | 2,000 | 2,000 | 0 | 0 | 0 |
| Other State Funds | 137,627 | 46,960 | 120,310 | 83,097 | 107,288 |
| Federal Funds | 8,000 | 0 | 8,000 | 0 | 8,000 |
| Metropolitan Pier And Exposition Authority | 295,747 | 245,170 | 278,024 | 262,974 | 312,202 |
| General Funds | 0 | 0 | 0 | 0 | 0 |
| Other State Funds | 295,747 | 245,170 | 278,024 | 262,974 | 312,202 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 |
| Prisoner Review Board | 5,358 | 4,424 | 5,878 | 5,122 | 6,644 |
| General Funds | 5,173 | 4,257 | 5,693 | 5,049 | 6,459 |
| Other State Funds | 185 | 167 | 185 | 73 | 185 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 |
| Property Tax Appeal Board | 13,468 | 8,291 | 13,717 | 9,099 | 13,833 |
| General Funds | 0 | 0 | 0 | 0 | 0 |
| Other State Funds | 13,468 | 8,291 | 13,717 | 9,099 | 13,833 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 |
| Illinois Emergency Management Agency and Office of Homeland Security | 2,264,166 | 445,301 | 2,271,195 | 476,946 | 1,946,073 |
| General Funds | 31,935 | 31,092 | 38,248 | 31,618 | 27,748 |
| Other State Funds | 589,565 | 55,855 | 609,021 | 50,166 | 619,454 |
| Federal Funds | 1,642,666 | 358,354 | 1,623,927 | 395,162 | 1,298,872 |