No. 121293

IN THE
SUPREME COURT OF ILLINOIS

CHRISTOPHER JENNER, LAUREL JENNER, THOMAS KLINGNER, ADAM LIEBMANN, KELLY LIEBMANN, MICHELLE MATHIA, KRISTINA RASMUSSEN, JEFFREY TUCEK, MARK WEYERMULLER, and JUDI WILLARD, Plaintiffs-Respondents, v. ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY, Defendant-Petitioner.	On Petition for Leave to Appeal from the Appellate Court of Illinois, Fourth Judicial District, No. 4-15-0522 There Heard on Appeal from the Circuit Court of the Seventh Judicial Circuit, Sangamon County, Illinois, No. 15-MR-16 The Honorable JOHN MADONIA, Judge Presiding.

ANSWER TO PETITION FOR LEAVE TO APPEAL

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For more than a century, this Court has recognized that Illinois taxpayers have standing to seek to enjoin the illegal use of public funds. In this case, the Plaintiffs, all of whom are Illinois taxpayers, seek to do exactly that: enjoin the use of public funds to administer a regulation that they allege is illegal. Therefore, in concluding that Plaintiffs may pursue their claim, the Appellate Court simply, correctly applied this Court's longstanding rule on taxpayer standing, and its decision does not warrant review by this Court.

I. This Court has long recognized taxpayers' standing to enjoin the misuse of public funds.

"It has long been the rule in Illinois that . . . taxpayers have a right to enjoin the misuse of public funds" – i.e., that "[t]he misuse of [public] funds for illegal or unconstitutional purposes is a damage which entitles [taxpayers] to sue." *Barco Mfg. Co. v. Wright*, 10 Ill. 2d 157, 160 (1956). "This court . . . has uniformly held that the tax-payers are in equity the owners of the property of [the government], and whenever public officials threaten to pay out public funds for a purpose unauthorized by law or misappropriate such funds, equity will assume jurisdiction to prevent the unauthorized act . . . ." *Jones v. O'Connell*, 266 Ill. 443, 447 (1914) (citing *Adams v. Brenan*, 177 Ill. 194 (1898); *Stevens v. St. Mary's Training Sch.*, 144 Ill. 336 (1893); *Littler v. Jayne*, 124 Ill. 123 (1888); *Beauchamp v. Bd. of Supervisors*, 45 Ill. 274 (1867); *Perry v. Kinnear*, 42 Ill. 60 (1866); *Colton v. Hanchett*, 13 Ill. 615 (1852)).

And this Court has specifically held that the State's use of public funds to administer an unlawful enactment is a "misuse of public funds" that taxpayers have the right to challenge. In *Krebs v. Thompson*, the Court stated that "[i]t has long been the settled rule in Illinois that the expenditure of public funds by an officer of the State, for the purpose of administering an unconstitutional act, constitutes a misapplication of such funds" that taxpayers have standing to challenge. 387 Ill. 471, 473 (1944) (citing *Reid v. Smith*, 375 Ill. 147 (1940), *overruled on other grounds by Bradley v. Casey*, 415 Ill. 576 (1953); *Fergus v. Russel*, 270 Ill. 304 (1915); *Burke v. Snively*, 208 Ill. 328 (1904)). Accordingly, the Court held that a taxpayer had standing to challenge a statute regarding the licensing of professional engineers for being unconstitutionally vague – even though the statute did not apply to the plaintiff directly – because the State applied public funds in administering it. *Id.* at 475-76. Similarly, in *Snow v. Dixon*, the Court stated that "a taxpayer may bring suit to enjoin the misuse of public funds in administering an illegal legislative act" and therefore concluded that a taxpayer had standing to challenge the State's use of public resources to collect an illegal tax. 66 Ill.2d 443, 449-52 (1977); *see also Crusius v. Ill. Gaming Bd.*, 348 Ill. App. 3d 44, 51 (1st Dist. 2004) (taxpayer could challenge statute regarding issuance of gambling licenses because the State used public funds to administer it).

Although *Krebs* and *Snow* involved taxpayer challenges to unlawful statutes, their reasoning equally establishes taxpayers' standing to challenge

unlawful regulations. Of course, regulations, like statutes, have the full "force and effect of law." *People v. Becker*, 315 Ill. App. 3d 980, 1000 (1st Dist. 2000). And regardless of whether the State acts pursuant to an unlawful statute or an unlawful regulation, the injury to taxpayers is the same: misuse of public funds, of which they are the equitable owners. *See Barco*, 10 Ill. 2d at 161 ("The illegal expenditure of general public funds may *always* be said to involve a special injury to the taxpayer . . . .") (emphasis added); *Martini v. Netsch*, 272 Ill. App. 3d 693, 694-97 (1st Dist. 1995) (recognizing taxpayer's standing to enjoin use of public funds to implement an unlawful executive order of the Cook County Board President).

II. This Court should deny the petition because the Appellate Court correctly applied this Court's well-established precedents on taxpayer standing.

The Appellate Court simply applied the longstanding precedents discussed above to conclude that Plaintiffs, as Illinois taxpayers, have standing to challenge the use of public funds to administer a regulation that they allege is illegal. The Appellate Court's decision therefore does not warrant review, much less reversal, by this Court.

A. The Appellate Court correctly concluded that Plaintiffs have standing because they seek to enjoin the misuse of public funds.

The Appellate Court correctly concluded that Plaintiffs have standing, as taxpayers, to challenge the regulation at issue in this case because

Petitioner Illinois Department of Commerce and Economic Opportunity ("DCEO") uses public funds to administer it.

To briefly review, Plaintiffs challenge a regulation that DCEO adopted to implement the Economic Development for a Growing Economy Tax Credit Act ("EDGE Act"). The EDGE Act authorizes DCEO to award tax credits to select businesses, but it limits the amounts of those tax credits. (*See* A2.) Plaintiffs allege that the regulation they challenge authorizes DCEO to issue tax credits in greater amounts than the EDGE Act allows – and that DCEO has, in fact, awarded excessive, illegal tax credits pursuant to that regulation. (*See* A3.)

As the Appellate Court recognized, the facts establishing Plaintiffs' standing as taxpayers are beyond dispute. DCEO has never disputed that Plaintiffs are, in fact, Illinois taxpayers. And DCEO has never disputed – and cannot dispute – that it does, in fact, use public funds to administer the regulation that Plaintiffs challenge. Because DCEO is a state agency, all of the actions it takes to implement the EGDE Act – including the actions it takes to award tax credits pursuant to the regulation Plaintiffs challenge – necessarily entail the application of public funds. *See Crusius*, 348 Ill. App. 3d at 51 (State's issuance of licenses under challenged statute "plainly" indicated that the State had expended public funds to "implement" it).

Therefore, as the Appellate Court concluded, Plaintiffs have standing for the same reason that the taxpayer plaintiffs in *Krebs* and *Snow* had

standing: because the State is using their tax dollars to administer a provision that they allege is unlawful. (*See* A8-11, A15, A21-23.)

B. Plaintiffs need not show that their taxes will actually increase to establish their standing.

1. This Court has never made actual increased tax liability an element of taxpayer standing.

DCEO argues that the Appellate Court erred – and that Plaintiffs lack standing – because the court should have required Plaintiffs to establish *not only* that they are Illinois taxpayers challenging the misuse of public funds *but also* (separately, in addition) that they will be liable to replenish the treasury for the misused public funds – i.e., that their taxes will *actually increase* as a result of the misuse they challenge. (Petition 11-14.) DCEO's argument is incorrect: it misinterprets the case law and, if accepted, would greatly reduce Illinois taxpayers' ability to enjoin the misuse of public funds.

DCEO's argument relies on statements about taxpayers' "liability to replenish the treasury" in *Barco* and *Golden v. Flora*, 408 Ill. 129 (1951). (*See* Petition 10-11.) In *Barco*, the Court stated that taxpayers' "right to enjoin the misuse of public funds . . . is based upon [their] ownership of such funds and their liability to replenish the public treasury for the deficiency caused by such misappropriation." 10 Ill. 2d at 160. Similarly, in *Golden*, the Court stated that a taxpayer's standing "is founded on the proposition of his equitable ownership of [public] funds and of his liability to replenish the treasury in case of misappropriation." 408 Ill. at 131.

That "liability to replenish" language does not mean, as DCEO would have it, that taxpayer plaintiffs must show that their tax liability will actually increase as a result of the misuse of public funds that they challenge – something that would seem impossible to *ever* show. To the contrary, *Krebs* and *Snow* explicitly establish that taxpayer plaintiffs need *not* show that their taxes will increase.

In *Krebs*, this Court rejected the State's argument that taxpayers lacked standing to challenge a licensing statute because the statute authorized fees that would "result in a net profit to the State" and thus (supposedly) would create no deficiency for taxpayers to replenish. 387 Ill. at 474-76. The Court concluded that the misapplication of any amount of public funds – "great or small" – pursuant to an unconstitutional statute inherently injures taxpayers, regardless of whether "the State may thereafter receive fees under [the challenged provision] in excess of the cost of its administration." *Id.* at 475-76.

Likewise, in *Snow*, this Court rejected the State's argument that taxpayers lacked standing to challenge an illegal tax because the public funds the State expended in collecting the tax were (supposedly) *de minimis* compared to the millions of dollars in revenue the tax added to the State treasury. 66 Ill. 2d at 450. Again, the Court concluded that "misuse of funds" *always* injures taxpayers and that any "profit" resulting from the misuse does not cure their injury. *Id.* at 450-53.

There is no merit in DECO's suggestion that *Krebs* and *Snow* are in tension with *Barco* and *Golden*. (*See* Petition 11.) In deciding *Barco* (in 1956) and *Golden* (in 1951), the Court did not overrule or cast any doubt on the continuing validity of *Krebs* (decided in 1944). Indeed, the Court could not have intended to establish a more stringent taxpayer-standing rule in *Barco* than it applied in *Krebs* because it *cited Krebs* as the authority it relied on:

> It has long been the rule in Illinois that citizens and taxpayers have a right to enjoin the misuse of public funds, and that this right is based upon the taxpayers' ownership of such funds and their liability to replenish the public treasury for the deficiency caused by such misappropriation. The misuse of these funds for illegal or unconstitutional purposes is a damage which entitles them to sue. ***Krebs v. Thompson***, 387 Ill. 471; *Fergus v. Russel*, 270 Ill. 304.

Barco, 10 Ill. 2d at 160 (emphasis added).

As this passage from *Barco* makes clear, taxpayers have standing to challenge the misuse of public funds because it is *their money* that is being misused: they are the funds' "equitable owners," and they are the people who, *by definition*, are "liab[le] to replenish" State treasury funds after those funds are spent. That is why, as the Court explained, "[t]he illegal expenditure of general public funds may *always* be said to involve a special injury to the taxpayer." *Id.* at 161 (emphasis added). In sum, under *Barco*, there is no need for a taxpayer plaintiff alleging the misuse of public funds to additionally show "liability to replenish" the misused funds (let alone show that his or her

taxes will actually increase) because the misuse of public funds inherently depletes funds that taxpayers will be liable to replenish.

Contrary to DCEO's argument, *Golden* did not hold, or even suggest, that taxpayers must show an actual increase in their taxes to establish their standing. (*See* Petition 10-11.) The taxpayer plaintiffs in that case challenged a municipal ordinance that authorized municipally owned utilities to enter into a collective bargaining agreement with a labor union. *Golden*, 408 Ill. at 130. The Court held that taxpayers lacked standing to challenge the ordinance because the city would not use any public funds to implement it: state law required the utilities to pay for their operation out of rates charged to consumers, so they operated "independently of the [city's] general revenue." *Id.* at 132. With no general revenue funds – i.e., no taxpayer dollars – involved in operating the utilities, the utilities' payment of funds under the challenged collective-bargaining ordinance could not cause the taxpayers any injury. *Id.* In other words, the Court concluded that taxpayers could not be injured by the misuse of funds that would be *paid in* and then *replenished* by utility consumers, not by taxpayers. Although the Court did note that the utilities' spending would "not result in an increase of [the plaintiffs'] taxes," it did so simply to illustrate that actions taken pursuant to the ordinance the taxpayers challenged could not cause the taxpayers any actual or theoretical injury because their tax dollars were not, and could not be, used to fund those actions. *Id.* The Court did not hold that an actual increase in taxes is

necessary to establish taxpayer standing, which would have required it to overrule its relatively recent decision in *Krebs*.

Thus, this Court has consistently recognized taxpayers' standing when they have alleged the misuse of public funds (i.e., general tax revenues), which taxpayers would be liable to replenish – as in *Krebs*, *Snow,* and many other cases – but it has not recognized taxpayers' standing when they have challenged the alleged misuse of funds that are *not* public funds (i.e., not general tax revenues), which taxpayers would not be liable to replenish. *See, e.g., Barco*, 10 Ill. 2d at 160-61 (no taxpayer standing where funds involved were in special unemployment "trust fund" consisting of contributions made by employers, not tax revenue); *Golden*, 408 Ill. 2d at 131-32 (no taxpayer standing where funds involved were paid by utility consumers, not taxpayers); *Price v. City of Mattoon*, 364 Ill. 512, 514-15 (1936) (no taxpayer standing where challenged debt would be paid "solely out of revenue derived from the sale of water to consumers and not out of any tax or taxes levied or to be levied"); *see also, e.g., Ill. Ass'n of Realtors v. Stermer*, 2014 IL App (4th) 130079, ¶ 30 (no taxpayer standing where funds involved were in "special fund" consisting of fees paid by licensees, not by taxpayers).

Accordingly, the Appellate Court's conclusion that Plaintiffs have standing as taxpayers to challenge the misuse of public funds to administer an illegal regulation was consistent with – indeed, required by – *all* of this Court's jurisprudence on taxpayer standing.

2. Recent First District Appellate Court cases either did not treat increased tax liability as a separate element of taxpayer standing or, if they did, erred in doing so.

To support its argument that Plaintiffs were required to show that their taxes would actually increase, DCEO relies heavily on two recent cases from the First District Appellate Court, *Marshall v. Cnty. of Cook*, 2016 IL App (1st) 142864 and *Schact v. Brown*, 2015 IL App (1st) 133035. But it is not apparent that those cases actually treated increased tax liability as a separate element of taxpayer standing. And if they did, they were in error.

The plaintiff in *Marshall* alleged that Cook County failed to comply with state laws that required it to use court fees for particular purposes. 2016 IL App (1st) 142864 ¶ 3. The plaintiffs in *Schact* similarly alleged that the Cook County court clerk failed to comply with state laws that required her to remit proceeds of certain court fees to the county treasury and to deposit proceeds of certain court fees into accounts for the operation of specified programs. 2015 IL App (1st) 133035 at ¶¶ 4-6. In these cases, the court stated that the plaintiffs had not shown that the misapplication of fees would make them "liable for increased taxes" and then concluded that the plaintiffs lacked standing because they had not made a "specific showing" that they would "be liable to replenish public revenues depleted by [the misapplication] of those funds." *Marshall*, 2016 IL App (1st) 142864 at ¶ 16; *Schact*, 2015 IL App (1st) 133035 at ¶ 20.

Contrary to DCEO's argument, it does not appear that *Marshall* and *Schact* actually treated increased tax liability as an additional element that taxpayers seeking to enjoin the misuse of public funds must establish. Rather, it appears that the Appellate Court simply applied the distinction this Court has made between situations where taxpayers' money is at stake (and taxpayers therefore have standing) and situations where taxpayers' money is not at stake (and they therefore lack standing).

Again, the *Schact* and *Marshall* plaintiffs argued that a county's misapplication of *court fees* was a misuse of public funds that gave them standing. It does not appear that they alleged that the misapplication involved the use of any funds other than the court fees themselves – i.e., the plaintiffs did not allege that the misapplication involved the use of any money paid in by taxpayers.

Therefore, in concluding that the plaintiffs lacked standing because they had not shown that they would be "liable to replenish public revenues" as a result of the misapplication, the court presumably meant that the plaintiffs did not establish that the court fees were "public funds" that taxpayers would be "liable to replenish." That is, the court concluded that, because the funds paid in to the court clerk came from fee-payers, not from taxpayers, there was no reason to believe that taxpayers would be liable to replenish those funds, "[a]bsent allegations" that their misapplication would somehow "adversely impact[] all taxpayers." *Marshall*, 2016 IL App (1st)

142864, ¶ 16; *Schact*, 2015 IL App (1st) 133035, ¶ 20. Accordingly, the *Marshall* and *Schact* plaintiffs lacked standing for the same reason that the *Barco* and *Stermer* plaintiffs lacked standing. *See Barco*, 10 Ill. 2d at 160-61 (taxpayers lacked standing to enjoin misuse of money in a special unemployment fund paid in and replenished by employers, not by taxpayers); *Stermer*, 2014 IL App (4th) 133079 at ¶ 30 (taxpayer lacked standing to enjoin misuse of money in a special fund paid in and replenished by license-fee payers, not by taxpayers). Indeed, both *Schact* and *Marshall* cited the same key paragraph in *Stermer* to support their conclusions that plaintiffs had "no legally cognizable" interest as taxpayers in the misapplication of court fees. *See Marshall*, 2016 IL App (1st) 142864, ¶ 16 (citing *Stermer*, ¶ 30); *Schact*, 2015 IL App (1st) 133035, ¶ 20 (same).

Alternatively, if *Marshall* and *Schact* did treat increased tax liability as an element of taxpayer standing, as DCEO argues, then they were in error because they contradict this Court's decisions in *Krebs* and *Snow* – which they did not cite, let alone attempt to distinguish.

In any event, even if *Marshall* and *Schact* wrongly treated an actual tax increase as an element of taxpayer standing, that would not be a reason for this Court to hear *this* case. If a later Appellate Court decision makes the same error, this Court's review might be appropriate to correct that error in that case. But the Appellate Court's decision in this case – which just

appropriately applied this Court's longstanding precedents – presents nothing that calls for clarification or correction.

C. Because it does not expand taxpayer standing, the Appellate Court's decision does not threaten the effective operation of government.

As discussed above, the Appellate Court correctly applied this Court's longstanding rule on taxpayer standing. Therefore, contrary to DCEO's assertions, the Appellate Court's decision did not "broaden[] the scope of the taxpayer standing beyond its traditional limitations" and does not threaten to "harm the effective operation of government by requiring it to devote resources to defending actions brought by plaintiffs whose actual interests are only notional." (Petition 14.)

This Court has recognized taxpayers' standing to enjoin the misuse of public funds for well over a century, and it has specifically recognized taxpayers' standing to enjoin the misuse of public funds to administer an unlawful enactment since it decided *Krebs* in 1944. During that time, taxpayer lawsuits have not overwhelmed the courts or otherwise impeded "the effective operation of government." DCEO has presented no reason to believe that the Appellate Court's decision will suddenly change that.

Also, there is no merit in DCEO's arguments that the amount of public funds used to administer a regulation is too insignificant to give rise to taxpayer standing and that recognizing Plaintiffs' standing in this case would "allow[] the 'narrow' doctrine of taxpayer standing to subsume the well-

established, traditional standing requirement that a party be specifically aggrieved by an allegedly unlawful action to obtain judicial review." (Petition 13.) Again, DCEO is just arguing against *well-established law*. This Court has consistently held that the misuse of public funds *in any amount* is a sufficiently specific injury to taxpayers to give them standing, even where the misuse occurs pursuant to a provision of law that does not otherwise affect the plaintiff. *See, e.g., Snow*, 66 Ill. 2d at 451 ("[A] taxpayer may bring suit to enjoin the misuse of public funds in administering an illegal legislative act even though the taxpayer is not subject to the provisions of that act."); *Barco*, 10 Ill. 2d at 161 ("The illegal expenditure of general public funds may *always* be said to involve a special injury to the taxpayer not suffered by the public at large.") (emphasis added); *Krebs*, 66 Ill. 2d at 476 ("[E]very taxpayer is injured by the misapplication of public funds, whether the amount be great or small.").

Thus, Plaintiffs have not sought to expand the doctrine of taxpayer standing in Illinois, but DCEO seeks to severely contract it. And it has presented no good reason for doing so. Taxpayer standing exists so taxpayers can protect their interests when government officials fail to do so. *See People v. Holten*, 287 Ill. 225, 231 (1919) ("If those charged with the duty of protecting and conserving the public money fail or refuse to act . . . for the benefit of the tax-payers . . . the tax-payers may resort to equity to redress the wrong. It certainly cannot be that in such cases the tax-payers are

helpless."). While DCEO focuses on the hypothetical harm to the government from an imagined flood of taxpayer litigation, it ignores the great harm taxpayers would suffer if they were to lose this important means of holding government officials – including unelected officials at State agencies such as DCEO – accountable when they use taxpayer dollars for illegal purposes. DCEO has not even begun to justify making such a drastic break from the State's past.

III. DCEO's arguments addressing Plaintiffs' alternative standing argument are irrelevant.

Finally, the portions of DCEO's petition that address the alternative basis for taxpayer standing that Plaintiffs presented to the courts below – rather than the basis the Appellate Court addressed and accepted – are of no relevance to whether the Court should grant DCEO's petition.

In the lower courts, Plaintiffs argued that they had standing as taxpayers for two independent reasons: (1) because DCEO uses public funds to administer the regulation they challenge, as discussed above; and (2) because the tax credits DCEO awards pursuant to the regulation are equivalent to expenditures of public funds. (*See* A6-7.) Because the Appellate Court concluded that Plaintiffs had standing based on their primary argument, it declined to rule on whether Plaintiffs also had standing based on their alternative argument. (*See* A6-11.)

In its petition, DCEO devotes much of its argument on the merits to attacking Plaintiffs' *alternative* argument for standing rather than their

primary argument, giving reasons why, in DCEO's view, a tax credit is not equivalent to an expenditure of public funds that can give rise to taxpayer standing. (Petition 14-17.) Confusingly, DCEO seems to briefly address Plaintiffs' primary argument in the *middle* of its attack on Plaintiffs' alternative argument, so some clarification is in order. In the first paragraph of its argument on the merits, DCEO argues that tax credits do not reduce public funds – apparently attacking Plaintiffs' alternative argument that tax credits are equivalent to expenditures of public funds. (Petition 14-15.) In its second paragraph, DCEO argues that the use of public funds to administer an illegal regulation cannot give rise to taxpayer standing – apparently attacking Plaintiffs' primary argument. (Petition 15.) Then, in its third paragraph, DCEO apparently returns to addressing Plaintiffs' alternative argument by arguing that Plaintiffs have no equitable interest in funds retained by the businesses to which DCEO awards tax credits. (Petition 15-16.)

To be clear, at this stage of the proceedings, the basis for Plaintiffs' standing that matters is the one the Appellate Court recognized: DCEO's use of public funds to administer the regulation Plaintiffs challenge. That basis does not require any consideration of the question, presented by Plaintiffs' alternative argument, of whether tax credits are equivalent to expenditures of public funds. Indeed, under the Appellate Court's reasoning and the precedents it applied, the subject matter of the regulation Plaintiffs challenge

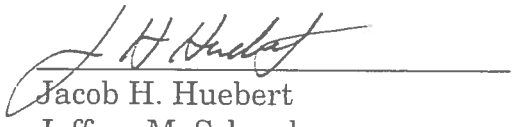
is irrelevant: taxpayer plaintiffs' standing is the same regardless of whether the misuse of public funds they seek to enjoin involves issuing tax credits (as in this case), issuing licenses (as in *Krebs* and *Crusius*), collecting an illegal tax (as in *Snow*), or any other type of illegal or unconstitutional action.

Therefore, the portions of DCEO's petition addressing Plaintiffs' alternative argument are extraneous. Regardless of the merits of Plaintiffs' alternative argument, the Appellate Court's decision accepting Plaintiffs' primary argument was correct, and does not warrant this Court's review, for the reasons set forth above in Section II.

Conclusion

Because the Appellate Court correctly applied this Court's well-established precedents on taxpayer standing, the petition for leave to appeal should be denied.

Respectfully submitted,



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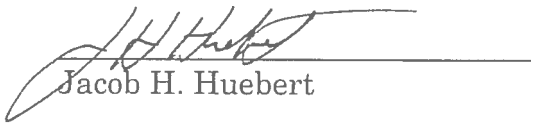
CERTIFICATE OF COMPLIANCE

I certify that this brief conforms to the requirements of Illinois Supreme Court Rule 341(a) and (b). The length of the brief, excluding the pages containing the Rule 341(d) cover, the Rule 341(c) certificate of compliance, and the certificate of service is 18 pages.



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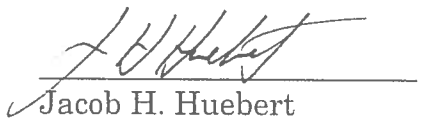
CERTIFICATE OF SERVICE

I certify that on January 31, 2017, I served the foregoing Answer to Petition for Leave to Appeal upon Petitioner's counsel, Brett E. Legner, by sending it by electronic mail to CivilAppeals@atg.state.il.us and blegner@atg.state.il.us.



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