

**COOK COUNTY BOARD OF ETHICS**  
69 West Washington Street, Suite 1130  
Chicago, Illinois 60602

---

IN THE MATTER OF	)	Case No. 2024I001
	)	
	)	
<b>Ryan McIntyre</b> , Appeals Analyst III to Cook	)	Entered: June 25, 2025
County Board of Review Commissioner	)	
Samantha Steele, 2 <sup>nd</sup> District.	)	
	)	
<b>Daniel “Dan” Balanoff</b> , Director of Special	)	
Projects for Cook County Board of Review	)	
Commissioner Samantha Steele, 2 <sup>nd</sup> District.	)	
	)	
<b>Samantha Steele</b> , Cook County Board of	)	
Review Commissioner, 2 <sup>nd</sup> District.	)	
	)	
	)	

---

**NOTICE OF DETERMINATION**

---

Before the Cook County Board of Ethics (“Board”) is whether Ryan McIntyre, Appeals Analyst III<sup>1</sup> to Cook County Board of Review (“BOR”) Commissioner Samantha Steele, 2<sup>nd</sup> District, misused County time in violation of §2-576 (County-owned Property) of the Cook County Ethics Ordinance (“Ethics Ordinance”) by attending a 2023 International LGBTQ+ Leaders Conference in Washington, D.C. on County time (November 30 to December 2, 2023).

The Board concludes that Ryan McIntyre violated §2-576 of the Ethics Ordinance by attending the conference on County time. Additionally, the Board finds that Cook County Board of Review Commissioner Samantha Steele and Daniel “Dan” Balanoff, former First Assistant and current Director of Special Projects to Commissioner Steele, violated §2-576 of the Ethics Ordinance by authorizing Ryan McIntyre’s attendance at the conference on County time.

**FACTUAL BACKGROUND**

The Board has reviewed the Final Report of Investigation (“Report”) issued by the Board’s staff in this matter and accepts in full the facts set out in that Report. The facts are summarized below.

---

<sup>1</sup> The Board notes that Ryan McIntyre is listed as Commissioner Steele’s Executive Director on the Board of Review website, but his official title is Appeals Analyst III. Further, his duties are not aligned with those in the Appeals Analyst III job description. See [D1-Gr 20 Appeals Analyst III-8.3.2023.pdf](#)

Ryan McIntyre (“McIntyre”), Appeals Analyst III to Board of Review (“BOR”) Commissioner Samantha Steele (“Commissioner Steele”), 2<sup>nd</sup> District, is responsible for managing Commissioner Steele’s calendar, scheduling her meetings, and organizing outreach events and projects within various County townships. His work schedule is Monday through Friday, 8:30AM to 4:30PM.

McIntyre attended the 2023 International LGBTQ+ Leaders Conference (the “Conference”) with Commissioner Steele from Thursday, November 30, 2023 to Saturday, December 2, 2023. Their travel dates were Wednesday, November 29, 2023 through Sunday, December 3, 2023. The Conference was hosted by the LGBTQ+ Victory Institute, whose stated mission is to “...build, train, and support a diverse pipeline of LGBTQ+ leaders who can advance equality in public office.”<sup>2</sup> The conference agenda included sessions on preparing candidates for political office, including topics such as “One-Day Candidate & Campaign Training,” “Political Appointments Training,” “LGBTQ+ Issues and Candidates in the 2024 Elections,” and “Elevating Your Campaign Brand.”

As stated by McIntyre, he was required to attend the Conference. Commissioner Steele and McIntyre’s former supervisor, Dan Balanoff (“Balanoff”), confirmed that his attendance was Commissioner Steele’s idea. McIntyre informed Board staff that he did not review any information related to the Conference prior to attending. Instead, he stated that he “... was told to go, so [he] just...went.” Commissioner Steele informed McIntyre’s supervisor, Balanoff of the Conference prior to the scheduled travel dates. Balanoff informed Board staff he did not ask additional questions regarding the purpose of the Conference because Commissioner Steele endorsed it. Balanoff informed Board staff that he was familiar with the Prohibited Political Activity provision of the Ethics Ordinance, but did not raise it as an issue with Commissioner Steele because he did not see attendance at the Conference as political. He further stated that he knew of other County officials who were going to attend the Conference as well but found out afterward that they attended on their own time.

McIntyre’s Cook County Time records reflect that he clocked in and out for a full workday on two of the days that he attended the Conference Wednesday, November 29, 2023 and Thursday, November 30, 2023.

After learning of Commissioner Steele and McIntyre’s attendance at the Conference, BOR staff (including their prior General Counsel and Chief Ethics Officer) notified Balanoff via an e-mail that McIntyre would need to use paid time off (“PTO”) for his attendance at the Conference because the Conference was political in nature and unrelated to McIntyre’s County duties. Balanoff was instructed by BOR staff on two separate occasions – December 1, 2023, and December 4, 2023— that McIntyre would need to use PTO for the days he traveled to and attended the Conference because it was not related to the BOR’s work. Despite these instructions, Balanoff

---

<sup>2</sup> About, LGBTQ+ Victory Institute, <https://victoryinstitute.org/about/> (Last Accessed June 25, 2025)

informed BOR staff that “Commissioner Steele would like Ryan to be on the clock for 12/1 and not be required to use PTO”. Balanoff also approved McIntyre’s subsequent request for reimbursement of his travel and lodging expenses for his attendance at the Conference and submitted the request for reimbursement to BOR staff for processing on December 8, 2023.

On December 20, 2023, BOR’s former General Counsel and Chief Ethics Officer informed Balanoff that McIntyre’s reimbursement request was denied due to the political nature of the Conference, which, she noted constituted prohibited political activity under the County Ethics Ordinance and again noted that McIntyre would need to use vacation or personal time for the dates he attended the Conference. Balanoff replied that he would arrange for McIntyre to use paid time off instead. Eight hours of PTO were added to McIntyre's December 1, 2023, timecard. McIntyre’s Cook County Time records reflect that he did not use PTO for November 29<sup>th</sup> and November 30<sup>th</sup>, resulting in McIntyre receiving his regular County wage for two of the days he attended the Conference.

## ANALYSIS

### **I. McIntyre violated §2-576 (County-owned Property) of the Ethics Ordinance.**

The Ethics Ordinance prohibits the use of County property and resources, which includes County time, to conduct non-County business or activities. The 2023 International LGBTQ+ Conference’s purpose was to prepare and educate potential candidates for elected office. As evidenced by the host organization’s mission and many of the session topics, the Conference topics were majorly unrelated to the work of the BOR and McIntyre’s duties.

While it is clear that Commissioner Steele requested that McIntyre attend the Conference with her, McIntyre still had a duty to comply with the Ethics Ordinance. All County employees, officials, and appointees have a duty to comply with the Ethics Ordinance. *See* Ethics Ordinance §2-571(b). Accordingly, McIntyre’s attendance at the request of Commissioner Steele does not excuse his obligation to adhere to the Ethics rules. It was McIntyre’s responsibility to review the purpose of the Conference and consider any potential ethical issues prior to attending.

Additionally, all County employees and officials may, at any time, seek guidance from the Board of Ethics to ensure compliance with the Ethics Ordinance. In this instance, McIntyre could have sought prior guidance from Board staff or the Board if he was unsure of whether his attendance at the Conference would be permissible under the Ethics Ordinance, but he failed to do so. A supervisor or elected official’s request or requirement to engage in activity in violation of the Ethics Ordinance is not a defense to any employee’s violation of the Ethics Ordinance. Further, the BOR requires employees to obtain prior approval for all travel to conferences to ensure that attendance complies with the Ethics Ordinance and other rules. McIntyre was aware of this policy, as he requested reimbursement for travel to attend an earlier 2023 International Association of Assessing Officers (IAAO) Conference with Commissioner Steele and other BOR staff in Salt Lake City, Utah, for which he also failed to obtain prior approval. Thus, McIntyre failed to utilize two options available to him to meet his ethical obligations.

BOR staff determined that the Conference was political in nature, however the Board does not make this determination. The Ethics Ordinance prohibits County employees from engaging in political activity, which includes activities performed for the benefit of a campaign for elective office or any political organization or political committee. *See* Ethics Ordinance, § 2-583.

The Board notes that attending a conference of this nature is akin to prohibited political activity as the conference prepares potential candidates for elective office but does not meet the current definition of prohibited political activity.

The Board's determination only reviews McIntyre's attendance and Commissioner Steele and Balanoff's authorization for his attendance at the unauthorized conference on County time, However, engaging in such activity on County time runs afoul of the Ethics Ordinance, as it is unrelated to McIntyre's County duties or the work of BOR.

Accordingly, the Board finds one (1) count of a violation of section 2-576 of the Ethics Ordinance due to McIntyre's travel and attendance at an unauthorized conference, unrelated to this work at BOR on County time.

## **II. Balanoff violated §2-576 (County-owned Property)**

The Ethics Ordinance provides that no official, board or commission appointee or employee shall permit the unauthorized use of County property and resources. *See* Ethics Ordinance § 2-576.

Balanoff was McIntyre's immediate supervisor at the time and authorized his attendance at the Conference on County time. After being informed that the Conference was political and that McIntyre could not attend on County time, Balanoff still approved and submitted McIntyre's request for reimbursement to BOR staff. In doing so, Balanoff permitted McIntyre to misuse County property by approving his attendance at a conference that was unrelated to his County duties, on County time, and by approving McIntyre's request for reimbursement following the Conference.

Similar to McIntyre, Balanoff failed to inquire as to the purpose of the Conference or to review any materials related to Conference before authorizing McIntyre's attendance and before signing off on any requests to use County time or requests for reimbursement of travel expenses. By his own admission, he relied on Commissioner Steele's endorsement of the Conference. As noted above, all County employees and officials have an obligation to adhere to the County's ethical code of conduct. As McIntyre's supervisor, he was also responsible for safeguarding County resources and ensuring that he did not permit any unauthorized use of County resources (in this instance, unauthorized use of County time).

Therefore, the Board concludes that Balanoff violated §2-576 (County-owned Property) of the Ethics Ordinance by authorizing McIntyre's attendance at a political conference on County time.

### **III. Commissioner Steele violated § 2-576 (County-owned Property) of the Ethics Ordinance.**

Commissioner Steele misappropriated the services of BOR employee, Ryan McIntyre, by requiring that he attend the conference with her. Commissioner Steele admitted to Board staff that it was her idea for McIntyre to attend the Conference with her. In doing so, she also permitted the unauthorized use of County resources (employee resources). As evidenced by Balanoff's December 8, 2023, email to BOR Staff, Commissioner Steele insisted that McIntyre not use PTO to attend the Conference despite being made aware that McIntyre's attendance at the unauthorized Conference on County time was a violation of the Ethics Ordinance. As a County official and head of her office, Commissioner Steele had even more of a duty to ensure not only that she complied with the highest ethical standards, but also to ensure that her employees adhered to the Ethics Ordinance as well. The Board notes that Balanoff, McIntyre, and Commissioner Steele have all completed Ethics training and have an awareness of the Ethics Ordinance.

Finally, Commissioner Steele, Balanoff, and McIntyre are aware of BOR's process for preauthorization for attendance at conferences/trainings. The BOR's Travel and Business Expense Policy, effective March 2023, requires BOR employees to obtain prior authorization no later than ten (10) days before for any non-local travel. McIntyre, Balanoff and Commissioner Steele received notice of the changes to BOR's policy regarding pre-authorization for non-local travel because they had previously attended a 2023 International Association of Assessing Officers (IAAO) Conference with Commissioner Steele and other BOR staff in Salt Lake City, Utah, and had sought reimbursement of travel expenses, but a BOR employee sent an e-mail to all BOR staff, including Balanoff, McIntyre and Commissioner Steele on September 28, 2023, notifying them of recent changes to BOR's process regarding pre-authorization for travel expenses, and stating she would not be able to process their reimbursement for the Utah conference until everyone completed and submitted an Expense Pre-Authorization form. Despite being made aware of the new policy, McIntyre failed to submit an Expense Pre-Authorization form prior to traveling for the 2023 International LGBTQ+ Leaders Conference. Additionally, Balanoff and Commissioner Steele, despite being aware of BOR's requirement for pre-authorization, did not require McIntyre to complete a pre-authorization form for attendance at the Conference. Accordingly, the Board concludes that Commissioner Steele violated §2-576 (County-owned Property) of the Ethics Ordinance by requiring that McIntyre attend the 2023 LGBTQ+ Leaders Conference, an unauthorized conference, on County time.

### **CONCLUSION**

For the foregoing reasons, with respect to the above-captioned matter, the Board finds that Ryan McIntyre, Dan Balanoff, and Commissioner Samantha Steele violated §2-576 of the Ethics Ordinance. The Board hereby orders the following:

1. The Board imposes upon Ryan McIntyre a total fine of \$ 578.00, equivalent to 16 hour's pay, or deduction of 16 hours of PTO to account for the two days he attended the unauthorized Conference on County time.
2. The Board imposes upon Dan Balanoff a fine of \$750.00 for Balanoff's misuse of County-owned property by authorizing BOR employee, Ryan McIntyre's unauthorized attendance at the Conference on County time.
3. The Board imposes upon Commissioner Sammantha Steele a fine of \$1,000.00 for Commissioner Steele's misuse of County-owned property and conduct in permitting BOR employee, Ryan McIntyre to attend an unauthorized conference unrelated to his County duties on County time.

The fines imposed herein shall be paid to the Cook County Board of Ethics within thirty (30) days of receipt of this notice of determination. CCBE Pro. R. §5.17.

Following a determination of a violation of the Ethics Ordinance, any Respondent may file with the Board a request for reconsideration within thirty (30) days of receipt of this notice of determination. *Id.*

The Board's determination herein is based solely on the application of Ethics Ordinance and other identified authority to the issues and facts presented. Additional laws, rules, regulations, and policies outside of our jurisdiction may also govern.

IT IS SO ORDERED.

COOK COUNTY BOARD OF ETHICS

*Seth Rau*

June 25, 2025

---

Seth Rau, Chairperson