

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

---

IN THE MATTER OF

)  
) Case No. 2023I001  
)  
)

**Daniel “Dan” C. Balanoff**, Director of  
Special Projects for Cook County Board of  
Review Commissioner Samantha Steele, 2<sup>nd</sup>  
District.

) Entered: June 25, 2025  
)  
)  
)

---

**NOTICE OF DETERMINATION**

---

Before the Cook County Board of Ethics (“Board”) is whether Daniel Balanoff<sup>1</sup> (“Balanoff”), Director of Special Projects (formerly First Assistant) for Cook County Board of Review (“BOR”) Commissioner Samantha Steele, 2<sup>nd</sup> District, conducted dual employment and attended non-County activities on County time in violation of §§2-573 and 2-576 of the Cook County Ethics Ordinance (“Ethics Ordinance”). The Ethics Ordinance prohibits County employees from engaging in activities unrelated to their County duties while on County time, such as conducting dual employment or attending non-County social events. *See* Ethics Ordinance, §§2-573 and 2-576.

The Board concludes that Balanoff, violated §2-573 by engaging in activities related to his secondary employment on County time. Additionally, Balanoff violated §2-576 on four separate instances through his misuse of County time by participating in non-County activities during his County workday.

**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.

Balanoff began employment with the BOR on December 2, 2022, as Chief Deputy to BOR Commissioner Samantha Steele, 2<sup>nd</sup> District. From March 2023 to December 2024, he was First Assistant to Commissioner Steele. In December 2024, Balanoff transitioned to Director of Special Project for Commissioner Steele’s office. Balanoff submitted two dual employment forms, noting his secondary employment as Managing Partner and owner of his law firm, Balanoff & Associates.

---

<sup>1</sup> Effective June 5, 2025, Daniel Balanoff resigned from his employment at the Cook County Board of Review.

On those forms, he did not provide set hours for his secondary employment but noted that he generally works about 10 hours per week. Although Balanoff contends that he did not have a set County work schedule on his dual employment forms he submitted in 2022 and 2023, his hours of employment with the County were 9:00am to 5:00pm. During his interview with Board staff, he admitted that he has done work related to his secondary employment during his County work hours, including handling calls from clients. Further, Balanoff told Board staff that he worked on three real estate transactions related to his dual employment during his County workday. Balanoff submitted conflict of interest disclosure forms for each of the three matters.

In his prior role as First Assistant, Balanoff attended two Chicago Cubs baseball games on during his County workday and did not use accrued vacation time. Balanoff posted two pictures to his Facebook page on Friday, August 4, 2023, which pictured him at Wrigley Field, the Cubs baseball stadium, and at Murphy's Bleachers<sup>2</sup>, a sports bar located near the Chicago Cubs stadium. Board staff reviewed Balanoff's timecard for August 4, 2023, which reflects that he clocked in at 9:54 AM, but did not clock out or use any PTO hours. Balanoff also posted a picture to his Instagram profile on Monday, April 1, 2024, at Wrigley Field at a Chicago Cubs baseball game — the season opener<sup>3</sup>. Board staff reviewed Balanoff's timecard for April 1, 2024, which shows that he requested 4 hours of sick time that day instead of requesting vacation time to attend this event. While Balanoff acknowledged that he posted pictures at the games referenced above, he told Board staff that he was unsure of whether the dates of the posts corresponded to the dates he actually attended the games because he sometimes posts photos to his social media pages on different dates than when he actually attends events.

Balanoff traveled for personal purposes on County hours and did not use accrued vacation time. On Wednesday, September 13, 2023, while traveling for personal purposes, Balanoff joined a BOR meeting virtually and posted a Teams message at 11:10AM, stating "Just fyi, I'm on a plane and may lose connectivity". On the afternoon of Friday, March 29, 2024, Balanoff posted on his Instagram page a picture of him on an airplane traveling for personal purposes. Per Balanoff's timecard for March 29, 2024, he clocked in that morning and did not request time off. Balanoff admitted during his interview with Board staff that the trip was for personal reasons, and he did not submit a time off request for this trip but stated that he did notify Commissioner Steele of the trip.

On January 22, 2025, Board staff provided Balanoff writing notice of this investigation into whether his conduct violated certain provisions of the Ethics Ordinance.

## **ANALYSIS**

### **I. Balanoff violated §§2-573 (Dual Employment) of the Ethics Ordinance.**

Section 2-573 of the Ethics Ordinance and 9.10(E)(2) of the Board's Procedural Rules provide that County employees may not engage in dual employment during their normal hours of County employment. *See* BoE Pro. R. 9.10 (E)(2); *see also* Ethics Ordinance §2-573. In this

---

<sup>2</sup> Murphy's Bleachers, <https://murphysbleachers.com/> (Last Accessed: April 21, 2025)

<sup>3</sup> Chicago Cubs, <https://www.mlb.com/cubs/schedule/2024/fullseason> (Last Accessed: April 21, 2025)

instance, the Board finds that Balanoff engaged in activities related to his secondary employment on County time. He admitted to Board staff that he worked on three real estate matters related to his dual employment. While Balanoff asserted that he did not have a set work schedule in his prior role with the Board of Review, Balanoff reported that his normal County hours of employment were 9:00am to 5:00pm on the two dual employment forms he submitted. The Board understands that his work may have required him to work outside of his normal hours. However, the Board's Procedural Rules provide dual employment may not be conducted during normal hours of County employment. Per Balanoff's own admissions, he conducted dual employment during his County hours of employment.

The Board also notes that employees are required to provide their specific hours of outside employment to ensure they are not in conflict with their normal duty hours with the County. BoE Pro. R., 9.10 (E)(2). Balanoff reported on his dual employment forms the number of hours he worked per week for Balanoff & Associates but did not provide specific hours. This is not compliant with the requirements for disclosure of dual employment.

## **II. Balanoff violated §2-576 (County-Owned Property) of the Ethics Ordinance.**

County employees are restricted from using County property and resources for activities unrelated to official county business. Ethics Ordinance §2-576. We have consistently considered an employee's normal work hours for which they are compensated as County property/resources. *See* Ethics Advisory Nos. 21A04 (Amended), and 11A030 (finding that County property includes County time, resources, office space, and equipment); *see also* Ethics Advisory No. 98A005 (finding that County employee's unauthorized use of County property for non-County business is a violation of the Ethics Ordinance). Here, Balanoff misused County time on four (4) instances by engaging in activity unrelated to his official County duties.

Balanoff attended Chicago Cubs baseball games on two (2) separate occasions during the workday. His attendance at these games is evidenced by his social media posts featuring pictures of himself at Wrigley Field. Balanoff contended that he could confirm the date he attended the games, and the posts were made at a later date. However, there is undeniable evidence to the contrary, as Board staff compared the Cubs game schedule, and found that it aligned with the dates of Balanoff's posts — one home game at 1:20PM on Friday, August 4, 2023, and one at 1:20PM and on Monday, April 1, 2024. On the first occasion, Balanoff did not use any time off at all, and on the second, he used 4 hours of sick time instead of vacation time, which is a violation of the County's Time and Attendance policy.

Balanoff also engaged in personal travel on two (2) separate occasions during the workday, with one instance impacting his ability to participate in an office meeting. He did not use accrued time off in either instance. On Friday, March 29, 2024, Balanoff's timecards reflect that he clocked in at 7:31AM and did not clock out or submit any request to use time off. That same day, Balanoff posted to his Instagram page a picture of himself on a plane. Further, on Wednesday, September 13, 2023, while engaged in personal travel on County time, Balanoff joined a meeting and at 11:10AM, sent a message via Microsoft Teams stating, "[j]ust fyi, I'm on a plane and may lose connectivity." Although Balanoff claims that he did not attend the meeting from the plane, he

offered no evidence to the contrary and provided no reasonable explanation for why he would make such a statement if it were not true. Balanoff's timecards for September 13, 2023 also reflect that he clocked in at 7:15AM, but did not take any time off.

On May 30, 2025, Balanoff's attorney submitted a written response, challenging the Board's jurisdiction over Balanoff under section 2-601 of the Ethics Ordinance, arguing that (1) since Balanoff tendered his resignation from his position with the BOR on May 25, 2025, effective June 5, 2025, he is not a current County employee and the Board no longer has jurisdiction to impose fines or recommend termination, and (2) Balanoff did not *knowingly* violate the Ethics Ordinance, and therefore the Board lacks jurisdiction to impose fines against him for any violations under Section 2-573 of the Ethics Ordinance. Lastly, Balanoff's attorney argues that even if the Board has jurisdiction, Balanoff did not violate the Ethics Ordinance because his use of County resources was de minimis under Section 2-576 of the Ethics Ordinance. Specifically, Balanoff's attorney claims that his travel to Arizona and North Carolina and attendance at the two baseball games were short in duration, did not interfere with his County duties, did not impose additional costs on the County, were not made for a commercial or political purpose, and did not create any appearance of impropriety.

The Board finds Balanoff's arguments to be unavailing. Balanoff's resignation—effective less a month prior to this decision and more than four months following his awareness of this investigation—does not impact the Board's jurisdiction over this matter as he was an employee<sup>4</sup> at the time of the alleged violations. The Board also notes that the Ethics Ordinance in §2- 580 grants authority over former employees, particularly regarding post-employment restrictions.

Second, in response to Balanoff's argument that the Board lacks jurisdiction because Balanoff did not *knowingly* violate the Ethics Ordinance since Commissioner Steele approved his travel to Arizona and North Carolina, and because his attendance at the April 1, 2024 baseball game (for which he used sick time) was an accident, the Board finds this argument to be disingenuous. During Board staff's interview with Balanoff, he denied that the events alleged took place and offered no reasonable explanation or evidence to the contrary. To date, no evidence was offered to demonstrate Commissioner Steele's approval of travel on County time or his alleged accidental use of sick time.

Lastly, we turn to the de minimis argument. Balanoff's travel for personal and dual employment purposes and attendance at Cubs baseball games is not de minimis. Indeed, they are precisely the types of activities that should be conducted while using vacation hours. Particularly, the definition of de minimis<sup>5</sup> expressly excludes time spent in furtherance of dual employment.

---

<sup>4</sup> Ethics Ordinance § 2-601 states that "[a]ny employee or official found to have violated any provision of this article . . . shall be subject to employment sanctions."

<sup>5</sup> Section 9.9 of the Board of Ethics Rules defines de minimis to be minimal, incidental, and personal use of County property has the following qualities, including but not limited to: (1) (2) (3) (4) (5) is short in duration; does not interfere with the performance or duties of the County employee or official, or their colleagues; does not impose additional costs upon the County; is not made for a commercial purpose, such as to attend to dual employment, or for political purposes; does not create an appearance of impropriety.

Further, Balanoff's comingling of his time spent on secondary employment with his County work duties engaging in personal travel on County time, and attending baseball games creates the appearance of impropriety, and results in a complete misuse of taxpayer funds for non-County purposes.

As evidenced by Balanoff's own admissions and social media posts, he violated the Ethics Ordinance on multiple occasions by attending Cubs games, traveling for personal purposes, and conducting dual employment during his County workday. Balanoff was with the Board of Review for over two years and held various leadership positions with the Board of Review. Despite his awareness of the Ethics rules regarding use of County time, as evidenced by his attendance at the January 30, 2023 ethics training presented by Board staff, he engaged in unethical conduct. Furthermore, the Board notes he was not forthcoming during his interview with Board staff. Balanoff could have sought guidance from the Board or BOR's Ethics Officer, but failed to do so.

The Board notes its determination is not an indictment of Balanoff's performance of his County duties, but his disregard of the ethics rules limiting comingling of County time with time spent on personal and commercial uses is troubling. It is important to note that government employees are subject to different rules than those of their private counterparts, specifically as it relates to conducting activities unrelated to the work of the governmental body during their regular workday. The conduct exhibited by Balanoff erodes public trust as it gives the appearance that County staff are being paid with public dollars to attend to personal matters. The Ethics Ordinance provisions aim to provide a visible division between County work and other activities – and to avoid the result of the conduct reviewed herein.

### **CONCLUSION**

For the foregoing reasons, with respect to the above-captioned matter, the Board finds that Daniel Balanoff violated §§2-573 and 2-576 of the Ethics Ordinance. The Board hereby orders the following:

1. A fine of \$1,000.00 fine for violating the Dual Employment provisions of the Ethics Ordinance for conducting dual employment on County time; and
2. A fine of \$3,500.00 for the four occasions on which Balanoff misused County time, reflecting a \$500.00 fine for attending a Chicago Cubs baseball game on April 1, 2024 (where Balanoff requested sick time instead of vacation time); a \$1,000.00 fine for engaging in personal travel on County time on September 13, 2023; a \$1,000.00 fine for engaging in personal travel on County time on March 29, 2024; and a \$1,000.00 fine for attending a Chicago Cubs baseball game on August 4, 2023 (where Balanoff did not request any time off).

The Fines imposed herein shall be paid within thirty (30) days of receipt of this notice of determination. CCBE Pro. R. §5.17. Following a determination of 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 the 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

June 25, 2025

*Seth Rau*

---

Seth Rau, Chairperson