

COOK COUNTY BOARD OF ETHICS

69 West Washington Street, Suite 1130
Chicago, Illinois 60602

IN THE MATTER OF)

Case No. 2025I001)

Samantha Steele, Cook County Board of
Review Commissioner, 2nd District.)

Entered: June 25, 2025)

NOTICE OF DETERMINATION

Before the Cook County Board of Ethics (“Board”) is whether Cook County Board of Review (“BOR”) Commissioner for the 2nd District, Samantha Steele (“Commissioner Steele”), violated the Cook County Ethics Ordinance (“Ethics Ordinance”), §2-577 (Use or Disclosure of Confidential Information).

For the reasons stated below, the Board concludes that Commissioner Steele violated §2-577 (Use or Disclosure of Confidential Information)- of the Ethics Ordinance by disclosing confidential information to the media regarding two pending property tax appeals before the Board of Review related to the Arlington Park Racecourse site on three (3) separate occasions in 2023 and 2024.

FACTUAL BACKGROUND

Commissioner Steele is one of three (3) Board of Review Commissioners, currently serving as commissioner for Cook County, District 2. She has held that position for the past two years. The Board of Review (“BOR”) handles property tax appeals in Cook County pursuant to the Property Tax Code, 35 ILCS 200/5-10.

On or around February 15, 2023, the Chicago Bears purchased the Arlington Heights Racecourse from Churchill Downs for \$197.2 million. In 2022, the Cook County Assessor’s Office issued a valuation of \$192,000,000 for the Arlington Park Racecourse. Churchill Downs filed an appeal with the BOR on February 20, 2023, challenging the Assessor’s valuation. Three area school districts intervened in the appeal, and the parties agreed to a final valuation of \$95 million, which was adopted by the BOR on or around June 2, 2023. Because the parties agreed to a settlement, the hearing that was scheduled with the BOR on June 2, 2023 was cancelled.

Prior to the parties reaching a settlement on the Churchill Downs appeal on June 2, 2023, Commissioner Steele shared the intervening school districts’ appraisal amount with the media.

Specifically, on May 2, 2023, Commissioner Steele was quoted in a Crain's Chicago Business article¹, stating, in part, that “[one of the area school districts] presented an appraisal setting the value of the Bears’ land at \$150 million less than [Cook County Assessor Fritz] Kaegi’s figure but still nearly five times what the Bears are proposing. All of the parties are negotiating and seeking to reach a settlement.” A May 3, 2023 NBC5 Chicago News report provided that she noted that an area school district is also intervening in the appeal, presenting an appraisal of the property at \$150 million.²

On or around November 29, 2023, the Chicago Bears filed a second appeal of the 2022 valuation of the Arlington Park Racecourse with the BOR. The same three area school districts that intervened in the prior appeal also intervened in this appeal. The BOR held an intervenor hearing on the second appeal on January 30, 2024, which was attended by some members of the public and media. At the intervenor hearing, the parties noted their positions on the 2022 valuation and presented competing appraisals. The BOR took the matter under advisement to allow the parties time to for a potential settlement; however, the parties failed to reach a settlement. On January 31, 2024, the day after the intervenor hearing, the Chicago Tribune published an article³, where Commissioner Steele was quoted stating that the Chicago Bears and intervening school districts “both had compelling arguments” and “it’s in both parties’ interests to come together.” On February 5, 2024, the BOR’s General Counsel and Chief Ethics Officer emailed all three (3) BOR Commissioners, including Commissioner Steele, and their staff, instructing them that they were prohibited from commenting on pending BOR matters. The e-mail stated specifically:

As a general reminder, the CCBOR is a quasi-judicial body which presides over property tax appeals. Following a hearing, appeals are taken under advisement by the hearing officers. The CCBOR cannot comment on pending matters. Providing one’s unofficial account of the proceedings taints the perception of impartiality of the CCBOR. The Property Tax Code requires that as triers of fact, the CCBOR must remain fair and impartial and free from bias or influence. 35 ILCS 200/5-10. Similar to the judicial code, the CCBOR requires that its analysts decide cases according to the law and facts, without regard to whether particular laws or litigants are popular or unpopular with the public, the media, government officials, or their

¹ Greg Hinz, *Kaegi Moves to Jack up Bears’ Arlington Heights Tax Tab*, Crain’s Chicago Business, May 2, 2023, <https://www.chicagobusiness.com/greg-hinz-politics/kaegi-moves-raise-bears-arlington-heights-property-taxes> (Last Accessed: June 25, 2025).

² Alex Margos and Shelby Bremer, *Bears’ Arlington Heights Move Complicated by Potential Property Tax Hike*, NBC5 Chicago, May 3, 2023, [https://www.nbcchicago.com/investigations/bears-arlington-heights-move-complicated-by-potential-property-tax-hike/3133512/#:~:text=%E2%80%9CWhenever%20a%20taxpayer%20disagrees%20with,the%20property%20at%20\\$150%20million](https://www.nbcchicago.com/investigations/bears-arlington-heights-move-complicated-by-potential-property-tax-hike/3133512/#:~:text=%E2%80%9CWhenever%20a%20taxpayer%20disagrees%20with,the%20property%20at%20$150%20million) (Last Accessed: June 25, 2025).

³ Rober McCoppin, *Chicago Bears and schools are \$100M apart on tax value of former Arlington Park, complicating stadium proposal*, Chicago Tribune, January 30, 2024, <https://www.chicagotribune.com/2024/01/30/chicago-bears-and-schools-are-100m-apart-on-tax-value-of-former-arlington-park-complicating-stadium-proposal/> (Last Accessed: June 25, 2025).

friends and family. See Ill. Sup Ct. R. 71 §2.4. Confidence in the tribunal is eroded if the CCBOR's decision making is perceived to be subject to inappropriate outside influences. *Id.* Commenting on pending matters puts the CCBOR in a difficult position, undermines its authority and subjects its decisions to additional scrutiny....

On or around February 20, 2024, the senior BOR analysts from each of the three (3) districts convened to make a determination regarding the valuation of the Arlington Park Racecourse. The senior analysts tentatively agreed on a fair market value of \$138 million. The senior analysts for District 2 notified Commissioner Steele and her senior staff that there was tentative agreement among the analysts on a valuation of \$138 million. However, on February 21, 2024, senior analysts from two of the BOR districts entered a value of \$124 million in the BOR's OnBase system, while the third entered a value of \$138 million. Around the same time, a senior staff member in Commissioner Steele's office, sent an e-mail to the District 2 senior analyst, requesting an update on the valuation of the pending Chicago Bears appeal so that Commissioner Steele could reply to a request for information from an ABC7 News reporter. The District 2 senior analyst responded that there were no significant updates on the status of the pending appeal and recommended that Commissioner Steele "stick to the end of the month timeline for when a decision will be made." He went on to say, "[t]hat way we won't be leaking a decision prior to values being certified." Commissioner Steele was quoted in a February 20, 2024 Chicago Tribune article⁴ which stated, in part, that "The Chicago Bears got a preliminary split decision on their property tax appeal for the former Arlington Park Racecourse Tuesday when the Cook County Board of Review proposed cutting the property's valuation ... the tax appeal board valued the racecourse property at \$138 million, down from the \$192 million mark valuation by the Cook County Assessor ... the decision is not yet official, but Board Commissioner Samantha Steele shared the ruling that she said had preliminary agreement from the two other commissioners." Commissioner Steele's statement that the BOR Commissioners reached a preliminary agreement was information that was not available to the public at the time. Further, the February 20, 2024 meeting of the three BOR senior analysts, where they reached a preliminary agreement on the \$138 million value for the Arlington Park Racecourse, had been conducted privately via a remote meeting, and not during any public hearing.

On February 20, 2024, the Chicago Bears' counsel sent an email to the three (3) BOR Commissioners and their respective senior analysts, and the BOR's General Counsel and Chief Ethics Officer, stating "My clients have been made aware of a non-public decision regarding the above referenced property resulting in a fair market value of \$138 million at an assessment level of 25% for the 2023 assessment year. I'm writing to confirm this decision as well as to try and understand how such a decision was made public to the press." BOR's General Counsel & Chief Ethics Officer responded via a letter sent on February 23, 2024, noting that the disclosure of the

⁴ Robert McCoppin, *Chicago Bears would get break on property tax valuation for former Arlington Park, but won't get cut on tax rate, under proposed ruling*, Chicago Tribune February 20, 2024, <https://www.chicagotribune.com/2024/02/20/chicago-bears-would-get-a-break-on-the-property-tax-valuation-for-the-former-arlington-park-but-wont-get-a-cut-on-the-tax-rate-under-proposed-ruling/> (Last Accessed: June 25, 2025)

decision to the media was improper and violated the BOR's policies and practices, and that Commissioners should have refrained from commenting to the media on a pending BOR decision. The BOR's General Counsel and Chief Ethics Officer's letter went on to state that the "media submitted several FOIA requests for the evidence and decision in this case, and the CCBOR properly denied their FOIA requests as premature."

On February 21, 2024, Commissioner Steele participated in an interview with NBC5 News⁵ where she was interviewed the decision-making analysis of the BOR on the Arlington Park Racecourse, stating that the BOR's staff reviewed "comparable sales, analyzed the appraisals. We looked at the sales submitted in both appraisals, and we looked at what assets were left".

In the second appeal for Arlington Park Racecourse a final valuation of \$124 million was entered in the BOR's OnBase system on February 21, 2024, and then made available to the public.

The Cook County Office of the Independent Inspector General (OIIG) then initiated an investigation. The OIIG found that the preponderance of the evidence developed in its investigation supports the conclusion that Commissioner Steele violated BOR's Ethics Policy Section 2.16(a) when she disclosed confidential information related to the pending property tax appeals of the Arlington Park Racecourse in 2023 and 2024.

Note that Section 2.16(a) of the Board of Review's Ethics Policy mirrors Section 2-577 (Disclosure of Confidential Information) of the Ethics Ordinance. One distinction, however, is that the BOR's Ethics Policy, section 2.16(a)(c) defines "confidential information" as including, but not limited to, "information on pending cases that are not already a matter of public record and information concerning the decision-making process of particular Commissioners or Board employees.

The Board has reviewed Summary Report No. IIG24-0144 ("Report"), issued by the OIIG regarding this matter and accepts in full the facts set out in the Report. On March 13, 2025, Board Staff interviewed Commissioner Steele regarding the allegations in the OIIG Report. The Board also relies on statements provided by Commissioner Steele during that interview.

During her interview with Board staff, Commissioner Steele stated that when taxpayers file appeals with the BOR, the filing is assigned to a queue, which is handled by the clerk's office at the BOR and assigned to one of the three districts. The actual BOR Commissioners do not hear appeals. Rather, the appeals are assigned to the respective Commissioner's individual staff/analysts, who review the appeals and make determinations. Commissioner Steele stated that she generally has no involvement in the appeals process, unless a particular analyst asks for guidance on procedures or if there are issues with an appraisal. She stated that all hearings on BOR appeals are open to the public, and any information that is discoverable under FOIA is made public by the BOR.

⁵ *Bears' Arlington Heights property valued at \$125M amid ongoing tax dispute, Board of Review decides*, YouTube, <https://www.youtube.com/watch?v=cuCeUE8aIKo> (Last Accessed: June 25, 2025).

Commissioner Steele stated that she provided the statements quoted in the March 2 and March 3, 2023 Crain's Chicago Business reports, as well as the statement to the Chicago Tribune that was quoted in the February 20, 2024 article. Commissioner Steele stated that her comments that were quoted in the March 2 and March 3, 2023 Crain's Chicago Business reports were in response to requests from reporters who asked her to confirm information on the Arlington Park Racecourse appeal. Additionally, Commissioner Steele stated that at the time she gave the quote to the reporter that appeared in the February 20, 2024 Chicago Tribune article, she did not have confirmation of the information from the other two BOR Commissioners that there was any preliminary agreement reached regarding the Arlington Park Racecourse. She stated, however, that she felt comfortable sharing the information with the reporter because her District 2 senior analyst verified to her that there was preliminary agreement on the value with the other two BOR Commissioners. She stated that she forwarded the e-mail communication from BOR senior analyst to the Chicago Tribune reporter.

ANALYSIS

I. Commissioner Steele violated §2-577 (Use or Disclosure of Confidential Information) of the Ethics Ordinance.

The Ethics Ordinance prohibits officials and employees from disclosing confidential information gained during the course of their position or employment, except (1) in the performance of their official duties; (2) as may be required by law; or (3) as permitted under Section 2-584 of the Ethics Ordinance or other whistleblower law. Ethics Ordinance, §2-577. The Ethics Ordinance defines confidential information as "any information that may be exempt from disclosure under the Illinois Freedom of Information Act, codified at 5 ILCS 140/1, *et seq.* or required to be held confidential by agreement." *Id.* Additionally, section 2.16(a)(c) of the BOR's Ethics Policy specifically defines "confidential information" as including, but not limited to, "information on pending cases that are not already a matter of public record and information concerning the decision-making process of particular Commissioners or Board employees."

In this instance, the Board finds that Commissioner Steele violated §2-577 of the Ethics Ordinance by disclosing confidential information obtained through her position as a BOR Commissioner to the media on three (3) different occasions regarding the pending BOR property tax appeals of the Arlington Park Racecourse in 2023 and 2024. During Board staff's interview with Commissioner Steele, she admitted to providing statements to the media in each of the three instances. However, Commissioner Steele contends that none of the information she shared with the media was confidential information. The Board disagrees.

First, the Board finds that Commissioner Steele disclosed confidential information related to the 2023 property tax appeal by providing Crain's Chicago Business and NBC News with the intervenors' appraisal value, which was not yet public information. Commissioner Steele admitted that she spoke with reporters prior to the release of the Crain's article and NBC report, and she confirmed providing the statements. At the time she made the statement to the media, the appeal was pending before the BOR no public hearing was held due to the parties' pending settlement. Pursuant to BOR's ethics policy, the intervenors' appraisal value was confidential as it was

regarding a pending case and not available at time of Commissioner's Steele's disclosure to the media. It is important to note that the May 2, 2023 Crain's Chicago Business article stated that another BOR Commissioner was asked to provide a statement but declined to comment on the pending appeal due to ethical concerns. Lastly, there is no evidence that this information was subject to FOIA or otherwise available to the public available.

Second, despite receiving warnings from her own staff and BOR's General Counsel and Chief Ethics Officer about disclosing confidential information, Commissioner Steele disclosed that there was preliminary agreement regarding the property valuation. Her statements, quoted in the February 20, 2024 Chicago Tribune article, amount to a violation of the Ethics Ordinance. Once again, this was confidential information regarding a pending appeal before the BOR that was not publicly available or subject to FOIA. Indeed, the preliminary agreement on the valuation was determined after the public hearing during a private remote meeting of the senior BOR analysts. And ultimately, the amount the senior BOR analysts agreed upon was not the final valuation, as \$124 million was entered into BOR's OnBase system on February 21, 2024.

BOR's General Counsel stated that the media had already submitted several FOIA requests for information in the appeal which were denied by the BOR as premature. This further illustrates that Commissioner Steele disclosed confidential information regarding a pending matter before the BOR.

Lastly, Commissioner Steele disclosed confidential information in a February 21, 2024 interview with NBC5 News where she discussed BOR's decision-making process in reviewing the second appeal. BOR's policy specifically provides that information concerning the decision-making process of particular Commissioners or Board employees" is confidential information. Her statements during the interview reviewed the steps taken to make a valuation – BOR's decision-making process.

The Board is tasked with enforcing the Ethics Ordinance in furtherance of maintaining the public's trust, and we find Commissioner Steel's continued violations of the confidentiality provisions to be troubling. Certainly, Commissioner Steele's failure to maintain confidential information related to the pending appeals caused public confusion and eroded the trust in BOR's appeal process—the exact thing we aim to avoid.

CONCLUSION

For the foregoing reasons, with respect to the above-captioned matter, the Board finds that Commissioner Steele violated §2-577 of the Ethics Ordinance. The Board hereby orders the maximum fine in the amount of \$3000.00 for Commissioner Steele's disclosure of confidential information related to the BOR property tax appeals of the Arlington Park Racecourse on each of three (3) different occasions.

The fine 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 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 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

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Seth Rau, Chairperson