

**STATE OF ILLINOIS
ILLINOIS LABOR RELATIONS BOARD
STATE PANEL**

State of Illinois, Department of Central Management Services (Department of Revenue),)	
)	
Petitioner)	
)	
and)	Case No. S-DE-14-215
)	
American Federation of State, County and Municipal Employees, Council 31,)	
)	
Labor Organization-Objector)	
)	
and)	
)	
Patricia Skiba and Marcy Kreoger,)	
)	
Employee-Objectors)	
)	

**ADMINISTRATIVE LAW JUDGE'S
RECOMMENDED DECISION AND ORDER**

I. BACKGROUND

Section 6.1 of the Illinois Public Labor Relations Act, 5 ILCS 315/6.1 (2012) *added by* Public Act 97-1172 (eff. April 5, 2013), allows the Governor of the State of Illinois to designate certain public employment positions with the State of Illinois as excluded from collective bargaining rights which might otherwise be granted under the Illinois Public Labor Relations Act (Act). In order for a designation to be proper the position must be eligible for designation based upon its bargaining unit status, the position must qualify for designation based upon its job title and/or job duties, and the Governor must provide the Illinois Labor Relations Board (Board) specific information as identified in the Act.

Section 6.1 identifies three broad categories of employment positions that may be eligible for designation based upon the position's status in a certified bargaining unit. 1) positions which were first certified to be in a bargaining unit by the Board on or after December 2, 2008, 2) positions which were the subject of a petition for such certification pending on April 5, 2013 (the effective date of Public Act 97-1172), or 3) positions which have never been certified to have

been in a collective bargaining unit. Only 3,580 of such positions may be so designated by the Governor, and, of those, only 1,900 positions which have already been certified to be in a collective bargaining unit.

To qualify for designation, the employment position must meet one or more of five requirements identified in Sections 6.1(b) of the Act. Relevant to this case, Section 6.1(b)(5) of the Act allows the designation of an employment position if the position authorizes an employee in that position to have “significant and independent discretionary authority as an employee,” which under section 6.1(c) of the Act means that the employee either:

- (i) is engaged in executive and management functions of a State agency and charged with the effectuation of management policies and practices of a State agency or represents management interests by taking or recommending discretionary actions that effectively control or implement the policy of a State agency[;] or
- (ii) qualifies as a supervisor of a State agency as that term is defined under Section 152 of the National Labor Relations Act[, 29 U.S.C. 152(11),] or any orders of the National Labor Relations Board interpreting that provision or decisions of courts reviewing decisions of the National Labor Relations Board.

Section 6.1(b) also provides that in order for a position to be properly designated, the Governor or his agent shall provide in writing to the Board the following information: the job title of the designated employment position, the job duties of the employment position, the name of the employee currently in the employment position, the name of the State agency employing the incumbent employee, and the category under which the position qualifies for designation.

Section 6.1(d) creates a presumption that any such designation made by the Governor was properly made. It also requires the Board to determine, in a manner consistent with due process, whether the designation comports with the requirements of Section 6.1, and to do so within 60 days. This subsection also specifies that the qualifying categories identified in subsection 6.1(b) “are operative and function solely within this Section and do not expand or restrict the scope of any other provision contained in this Act.” The Board promulgated rules to effectuate Section 6.1, which became effective on August 23, 2013, 37 Ill. Reg. 14,070 (Sept. 6, 2013). See 80 Ill. Admin. Code Part 1300.

On February 5, 2014, the Illinois Department of Central Management Services (CMS), on behalf of the Governor, filed the above-captioned designation petition pursuant to Section 6.1 of the Act and Section 1300.50 of the Board’s Rules. The petition seeks to exclude the following Public Service Administrators, Option 2 at the Illinois Department of Revenue (IDOR):

Position Number	Working Title	Incumbent
37015-25-42-421-00-01	Accounts Payable Manager	Allen, Druanne
37015-25-42-413-10-01	Financial Reporting/General Accounting Unit 2A Supervisor	Alwardt, Sara
37015-25-48-510-00-01	District 13 Field Compliance Supervisor	Vacant
37015-25-05-200-20-01	Project Manager	Bailey, Adrienne
37015-25-01-110-00-01	Board of Appeal Support Supervisor	Baldwin, Daniel
37015-25-18-100-01-01	Sales & Excise Tax Accounts Receivable Analyst	Bergschneider, Krista
37015-25-48-400-20-01	City License & Liquor Supervisor	Biondi, Remo
37015-25-42-413-20-01	Financial Reporting/General Accounting Unit 2B Supervisor	Blinn, William
37015-25-25-000-01-01	Sales & Use Technical Analyst	Bolander, Philip
37015-25-48-550-00-01	District 8 & 9 Field Compliance Supervisor	Vacant
37015-25-48-400-40-01	ROT Revocation/Wage Levy/Bulk Sales Supervisor	Campbell, Linda
37015-25-18-100-02-01	Income Tax Accounts Receivable Analyst	Carls, Nancy
37015-25-83-110-20-01	Farmland Assessments Technical Expert	Cawley, Brenda
37015-25-31-140-21-01	Technical Consultant	Champion, Jon
37015-25-42-422-00-01	Accounts Receivable Manager	Chumley, Brian
37015-25-18-200-00-01	Revenue Accounting Supervisor	Davis, Rodney
37015-25-01-120-00-01	Chicago Problems Resolution Supervisor	Diaz, Jorge
37015-25-33-000-01-01	Technical Consultant	Duke, Susan
37015-25-48-400-10-01	Bankruptcy Supervisor	Eisner, Jeffrey
37015-25-48-560-00-01	District 7 Field Compliance Supervisor	Ellis, Anthony
37015-25-48-290-00-01	Outside Collection Agencies Supervisor	Fangmeier, Shannon
37015-25-33-130-01-01	Technical Consultant	Farthing, Robert
37015-25-48-210-00-01	Federal/Comptroller Offset Payment Agreements Supervisor	Harvey, Vickie
37015-25-31-170-10-01	Cashier & Deposit Supervisor	Hedgeman, Patty
37015-25-48-230-00-01	NPL/1002D/Attorney General Supervisor	Jasmon, Richard
37015-25-33-000-02-01	Technical Consultant	Johnson, Kelly
37015-25-48-220-00-01	Springfield 1099 Levy Supervisor	Joyce, Michael
37015-25-48-530-00-01	District 2 Field Compliance Supervisor	Kafka, David
37015-25-31-140-10-01	Technical Consultant	Kirk, Marvin
37015-25-42-422-10-01	Accounts Receivable Supervisor	Kroeger, Marcy
37015-25-48-400-30-01	Statewide Liquor License Renewal/ Revocation Supervisor	Landrum-Babin, Velda

37015-25-33-140-01-01	Technical Consultant	Lindsey, Brett
37015-25-42-421-20-01	Accounts Payable Supervisor	Lynn, Janice
37015-25-33-120-01-01	Technical Consultant	Malwick, Pamela
37015-25-48-340-00-01	Technical Consultant	Marchesi, James
37015-25-48-245-00-01	Automated Call Distributor 2 Supervisor	McGlennon, Shirley
37015-25-42-412-20-01	Financial Reporting/General Accounting Unit 1B Supervisor	McOlgan, Gregg
37015-25-31-140-13-01	Project Manager	Miller, Bradford
37015-25-31-140-30-01	Cash Management Manager	Miller, Gary
37015-25-42-422-20-01	Accounts Receivable Supervisor	Musak, Charlotte
37015-25-48-330-00-01	Account Maintenance, Mail/ Correspondence, Lien Filing & NSF Supervisor	Myers, Brenda
37015-25-31-100-02-01	Project Leader/Technical Consultant	Perkins, Tracy
37015-25-42-421-10-01	Accounts Payable Supervisor	Pirrerera, Charles
37015-25-83-140-00-02	Property Tax Exemptions Manager	Purcell, Jr., Jerry
37015-25-41-300-30-01	Federal/State Exchange Supervisor	Vacant
37015-25-06-000-20-01	Auditor	Rhone, Richard
37015-25-33-140-50-01	Quality Review Supervisor	Rimini, Alan
37015-25-30-000-10-01	Contract Coordinator/Procurement Liaison	Rouland, Sonya
37015-25-31-140-11-01	Technical Consultant	Schoen, Nancy
37015-25-48-540-00-01	District 4 Field Compliance Supervisor	Schwartz, Paul
37015-25-25-000-03-01	State Tax Technical Analyst	Scott, Sandra
37015-25-48-520-00-01	District 16 Field Compliance Supervisor	Vacant
37015-25-48-270-00-01	Springfield Revocation Holds Renewal Supervisor	Sharp, Suzan
37015-25-83-120-30-01	Illinois Computer Assisted Appraisal System Consultant	Sias, Kara
37015-25-25-000-04-01	Sales & Use Technical Analyst	Skiba, Patricia
37015-25-48-240-00-01	Automated Call Distributor 1 Supervisor	Starwalt, Nancy
37015-25-18-100-03-01	Tax Account Receivable and Refund Studies Coordinator	Stauffer, Cynthia
37015-25-48-280-00-01	Delinquency Unit Supervisor	Varner, Mark
37015-25-48-400-50-01	Professional License/Payment Processing Supervisor	
37015-25-19-100-00-01	Analysis & Distribution Supervisor	
37015-25-33-120-50-01	Anti-Fraud Supervisor	
37015-25-41-200-65-01	Income Tax Review & Perfection Supervisor	Forgas, Martin

37015-25-82-110-02-02	Technical Consultant	
37015-25-82-110-03-02	Technical Consultant	
37015-25-82-120-01-01	Technical Consultant	Houston, Bobbie
37015-25-83-130-00-02	Research Manager	
37015-25-83-150-00-01	Equalization & Sales Ratio Supervisor	
37015-25-31-140-12-01	Project Manager	
37015-25-81-000-10-01	Technical Consultant	
37015-25-81-000-20-01	Technical Consultant	
37015-25-19-200-00-01	Tax Increment Financing Supervisor	
37015-25-42-300-30-01	Compliance Coordinator/Audit/Budget Liaison	
37015-25-83-150-20-01	Electronic Real Estate Transfer Declarations Supervisor	
37015-25-25-000-05-01	Sales & Use Technical Analyst	
37015-25-08-110-00-01	Budget Office Supervisor	

CMS filed the designation petition with an attached summary spreadsheet, and for each position it submitted a CMS-104 position description, an organizational chart, and an affidavit from individuals with knowledge of the duties and responsibilities of the at-issue position. Each CMS-104 identifies that the information contained within as a “current and accurate statement of the position duties and responsibilities” of each position at issue.

On February 10, 2014, Patricia Skiba, an employee of the State of Illinois who occupies one of the positions designated as excluded from collective bargaining rights, pursuant to Section 1300.60(a)(3) of the Board’s Rules filed an objection to the designation. On February 11, 2014, Marcy Kreoger, also an employee of the State of Illinois who occupies one of the positions designated, also filed objections. On February 21, 2014, the American Federation of State, County and Municipal Employees, Council 31 (AFSCME) similarly filed objections to every employment position designated in the petition.¹

Based on my review of the designation petition, the documents submitted in support of the designation petition, the objections, and the arguments and documents submitted in support of those objections, I find the designations to have been properly submitted and are consistent with the requirements of Section 6.1 of the Act. Consequently, I recommend that the Executive Director certify the designation of the positions at issue as set out below, and, to the extent

¹ On February 13, 2014, the Board’s General Counsel granted AFSCME’s motion to extend the due date of the objections from February 18, 2014 to February 21, 2014.

necessary, amend the applicable certification of the exclusive representative to eliminate the existing inclusion of these positions within the collective bargaining unit.

II. ISSUES AND CONTENTIONS

The issue is whether the designations as identified in the petition and supporting documentation comport with Section 6.1 of the Act. CMS contends that the designations are proper, and the objectors contend that the designations are improper. CMS's designation petition and the attached documentation indicate that the positions at issue qualify for designation under Section 6.1(b)(5) of the Act, and that the Board certified the positions into bargaining unit RC-63 on September 28, 2009.

A. General Issues

AFSCME argues that CMS should bear the burden of persuasion, and that the at-issue positions are not those of managers or supervisors within the meaning of the National Labor Relations Act (NLRA), that the CMS-104s and affidavits provide insufficient bases for designation, and that the designations are unconstitutional.

B. Specific Employment Positions

AFSCME's specific objections are based upon factual information provided by the employees at issue. AFSCME's Director of Organizing, Tracey Abman, wrote an affidavit attesting that she sent an AFSCME Information Form (form) to all the at-issue employees in order to ascertain the "actual job duties" of the employees subject to the designation petition, and to "allow the employees to describe any inaccuracies in their position description." AFSCME's specific objections are based upon the information provided by the nineteen employees that completed the form, all of which are attached to the objections. Relevant to the instant case, the forms asked the following questions:

7. Review your CMS-104 (Under the new law, your CMS-104 is presumed to be 100% correct unless specifically refuted). Please point out every example of what you do not do as described in the CMS-104. If your CMS-104 states that your job duties include planning, directing, or effectuating program or policy[,] describe your actual duties being as specific as possible in describing those functions. Please feel free to attach additional pages or your latest performance evaluation if necessary to describe these functions [...]

9. If you have employees who report directly to you[,] do you have authority to either do any of the following or to effectively recommend to management any of the following with respect to those employees:
- a. Hire employees
 - b. Transfer employees
 - c. Suspend employees
 - d. Lay off employees
 - e. Recall employees from layoff
 - f. Promote employees
 - g. Discharge employees
 - h. Assign work to employees
 - i. Reward employees
 - j. Discipline employees
 - k. Direct employees, if yes explain specifically what direction you provide to your direct reports.²

1. Adrienne Bailey

Julie O'Brien, the Associate Director of IDOR completed and signed an affidavit, in which she attests that as the Project Manager of the My Tax Illinois project, Adrienne Bailey is authorized to have significant and independent discretionary authority as defined by Section 6.1(c)(i) of the Act. Bailey effectuates agency policy by exercising independent discretionary authority by making nearly daily decisions regarding the direction and scope of projects and the selection of business rules. The CMS-104 for Bailey's position provides that under general direction, Bailey serves as a project manager that oversees the day to day operations of a variety of special projects, programs, and initiatives. She develops and conducts outreach strategy and education programs for taxpayers and businesses. Bailey markets and implements new programs and initiatives, and independently writes or reviews procedures for various processing areas to ensure successful implementation of projects.

AFSCME argues that Bailey's job duties do not vest her with managerial level discretion nor allow her to exercise independent judgment. Bailey provides that her CMS-104 is accurate, but contends that she does not independently make policy decisions. If a policy decision is needed she writes the proposed policy where she analyzes the positive and negative effects of adopting and implementing such policy. Any recommendation she makes is based upon the

² The Form submitted on behalf of Kreoger, and with her individual objections only includes question 9a) through 9j), and does not address her authority to direct her subordinates.

opinions of the affected user areas. She then takes the proposed policy to “Senior Management where the final decision is discussed and finalized.”

2. Krista Bergschneider

Angela Oxley, the Program Administrator for IDOR’s Administrative Services, completed and signed an affidavit, in which she states that as the Sales and Excise Tax Accounts Receivable Analyst, Krista Bergschneider is authorized to have significant and independent discretionary authority as defined by Section 6.1(c)(i) of the Act. Bergschneider recommends policy and procedure changes for all processes within her job description to management and implements all changes. The CMS-104 for Bergschneider’s position provides that under general direction, Bergschneider is responsible for the Agency’s Sales and Excise tax accounts receivables, and that this involves managing the write-off of uncollectable sales tax receivables by creating, reviewing and modifying specific write-off criteria in order to determine compliance with the law and effectiveness of removing uncollectible debt.

AFSCME argues that Bergschneider’s job duties do not vest her with managerial level discretion nor allow her to exercise independent judgment, and that she has no final authority in drafting policy. Bergschneider provides that she is free to make suggestions for changes to policies and procedures, and she only implements the suggested changes if management accepts her suggestions.

3. Philip Bolander

Louise Calvert, IDOR’s Informal Conference Board’s Administrator, completed and signed an affidavit attesting that as the Sales & Use Technical Analyst, Phillip Bolander is authorized to have significant and independent discretionary authority as defined by Section 6.1(c)(i) of the Act. Bolander regularly reviews proposed audit adjustments and prepares recommendations for the Informal Conference Board (ICB) members based upon explanations or interpretations of statutory and regulatory provisions received from the Department of Revenue’s Legal Services Office. The CMS-104 for Bolander’s position provides that, under administrative direction, he completes extensive assignments of highly complex cases involving disputes over State Sales/Use tax liability. He makes reasoned judgments related to matters of fact applying the Legal Services Office interpretations of tax law, and where precedents are lacking or conflicting. He prepares proposed dispositions for the Administrator of the ICB indicating acceptance or rejection of taxpayer proposals based on information adduced at conferences.

AFSCME argues that Bolander does not write policies or recommend the adoption of policies. Bolander provides that his role is to interpret and apply the law to specific facts, and offer legal conclusions resulting in his recommendations to the ICB on whether it should adopt the auditor's conclusions and recommendations before the Board issues the applicable tax notice.

4. Nancy Carls

Oxley completed and signed an affidavit providing that as the Income Tax Accounts Receivable Analyst, Nancy Carls is authorized to have significant and independent discretionary authority as defined by Sections 6.1(c)(i) of the Act. Carls recommends policy and procedure changes to management related to department reporting of accounts receivable and write-offs and implements those changes. Carls also prepares new policies, or amendments to existing policies as needed as well as implements new policies and systems on these programs. The CMS-104 for Carl's position states that under general direction, she reviews existing and proposed legislation to determine the impact on division operations as well as IDOR's accounts receivables. She manages the write-off of uncollectable income tax receivables by creating, reviewing and modifying specific write-off criteria for determination of compliance with the law and effectiveness in removing uncollectible debt. She is authorized to perform other duties as required or assigned with are reasonably within the scope of the duties enumerated within the CMS-104.

AFSCME argues that Carls' job duties neither vest her with managerial level discretion nor require her to exercise independent judgment of a supervisory or managerial nature. Carls provides that she is responsible for IDOR's income tax accounts receivable analysis and write-off process. She analyzes tax reports by identifying trends, unusual situations and special account/financial tax related problems. She also prepares the required documentation for the write-off of individual tax accounts based upon pre-approved criteria, established by management. She states that she has no authority to decide how policies or legislation will be implemented, and that she does not recommend any actions that control or implement legislation that affects her agency or agency policy.

5. Brenda Cawley

Kevin Connor, the Program Administrator for IDOR's Taxpayer Services, completed and signed an affidavit, in which he attests that as the Farmland Assessments Technical Expert, Brenda Cawley is authorized to have significant and independent discretionary authority as

defined by Section 6.1(c)(i) of the Act. Cawley is responsible for effectuating updates to administrative rules, policies, and procedures as well as implementing procedural updates with local assessment officials and the public. She develops training materials and determines the certification of candidates for the office of township/multi-township assessor, supervisor of assessments, and board of review. The CMS-104 for Cawley's position states that under general supervision, she researches and analyzes the most complex farmland assessments, and assumes responsibility for examining farmland assessments in all counties and making recommendations as to whether the assessments should be accepted, modified, or rejected requiring a reassessment. Cawley works closely with the Farmland Assessment Technical Advisory Board members to determine equalized assessed values of farmland. She establishes procedures for local officials on farm assessments and upon approval, ensures the implementation of the procedures. This implementation includes conducting property tax education classes regarding assessment and valuation of real property and farmland in accordance with property tax laws and regulation for local assessment officials. She serves as the Program Area's Technical Expert to develop and update property tax documents, training materials, and property tax information to provide guidance to government officials, county/local assessment officials, taxpayer and the public.

AFSCME argues that Cawley's position does not require the exercise of supervisory or managerial independent judgment or discretion and that her job duties neither invests her with managerial level discretion nor requires her to exercise independent judgment of a supervisory or managerial nature. Cawley states that her job consists of training county officials on residential and farmland assessments. She conducts off-site training classes to local officials, and conducts all statewide Supervisor of Assessment and Board of Review examinations. She provides guidance to the local officials on property tax issues, but Section 16-205 of the Property Tax Code prohibits her from changing any individual assessment made by a local assessment officer.

6. Jon Champion

Patti Walbaum, the Bureau Manager for IDOR's Returns and Deposit Operations, completed and signed an affidavit stating that as the Technical Advisor and Consultant for the Electric Filing Division, Jon Champion is authorized to have significant and independent discretionary authority as defined by Section 6.1(c)(i) of the Act. Champion defines business rules for tax processing systems, and procedures to be followed by IDOR personnel, third-party vendors, the Illinois Treasurer's Office, and the Illinois Comptroller's Office, thus effectuating

IDOR policy. Champion serves as a project lead for the implementation of legislation, new banking protocols, security controls, and recommends legislation enactments and procedural changes to improve operating efficiency. The CMS-104 for Champion's position states that under general direction, he serves as an advanced technical specialist involving highly technical, analytical, procedural, or legal application of tax laws. Champion develops, reviews and revises operating procedures and manuals, and determines when these procedures need to be update or revised. Champion also trains lower level staff, including supervisory staff on these changes.

AFSCME argues that Champion's use of technical skills to carry out his duties does not require him to use supervisory or managerial independent judgment, and he does not have authority to effectuate changes in the mission or methodology of his employing agency. Without addressing the accuracy of his CMS-104 or Walbaum's affidavit, Champion states that he does not write official policy other than certain operational employee procedures which are subject to discretionary review and approval by his superiors.

7. Brian Chumley

Kathryn Hanlon, the Interim CFO for the Administrative & Regulatory Shared Services Center sponsored by IDOR, completed and signed an affidavit attesting that as the Accounts Receivable Manager, Brian Chumley is authorized to have significant and independent discretionary authority as defined by Sections 6.1(c)(i) and (c)(ii) of the Act. Chumley is responsible for interpreting and implementing state and department procedures for the Accounts Receivable Unit. He confers with management of IDOR, Department of Financial and Professional Regulations, CMS, and the Comptroller's Office, and provides advice and guidance to management concerning accounts receivable related issues. He is authorized to, in the interest of IDOR, assign, responsibly direct, and review the work of his subordinates with independent judgment. The CMS-104 for this position identifies that Chumley is a working supervisor, and as such is authorized to assign and review work, provide guidance and training to assigned staff, counsel staff regarding work performance, reassign staff to meet day-to-day operating needs, approve time off, and prepare and sign performance evaluations.

AFSCME argues that Chumley does not use independent judgment in exercising any of the enumerated functions of a supervisor. Chumley provides that his ability to engage in the enumerated supervisory functions identified in the form are limited by law, but provides that he does have the authority to assign work to his subordinates.

8. Susan Duke

Walbaum completed and signed an affidavit stating that as the Bureau's Project Manager and Technical Advisor Susan Duke is authorized to have significant and independent discretionary authority as defined by Section 6.1(c)(i) of the Act. Duke spearheads a variety of special project for the bureau in which she defines the focus of the study/project, set parameter, establishes business rules for tax processing systems, and defines procedures to be followed by Bureau personnel, thus effecting IDOR policies. She provides extensive project management of a variety of programs and initiatives, and also serves as project lead for the implementation of legislation. The CMS-104, states that under administrative direction, Duke spearheads a variety of special projects at the bureau or department level as they are assigned by the bureau management, and that many of these assignments are of a highly technical nature, for example, assessing the impact of changing technology and general economic conditions germane to bureau goals and objectives, tax laws and systems, and researching procedural changes caused by revisions to the State and Federal tax statutes.

AFSCME argues that Duke plays no substantive role in the development of policy, budgets, or legislation, and that she has not been vested with and does not exercise a supervisory/managerial level of independent judgment or discretionary authority. Duke specifically rejects aspects of the CMS-104 and states that, while she does conduct a lot of research, she does not have the authority to initiate her own assignments or projects, but she only completes the assignments she is given.

9. Jeff Eisner

Henry Butler, the Program Administrator for IDOR's Collection Bureau, Chicago Collection Enforcement Division, completed and signed an affidavit, in which he states that as the Bankruptcy Supervisor, Jeff Eisner is authorized to have significant and independent discretionary authority as defined by Sections 6.1(c)(i) and (c)(ii) of the Act. Eisner is authorized to, in the interest of IDOR, among other things, assign, responsibly direct, and review the work of his subordinates with independent judgment. He is also authorized to counsel staff regarding work performance, take corrective action, monitor work flow, and reassign staff to meet day to day operating needs. The CMS-104 for this position identifies that under administrative direction, as a working supervisor Eisner is authorized to assign and review work, provide guidance and training to assigned staff, counsel staff regarding work performance,

reassign staff to meet day-to-day operating needs, approve time off, and prepare and sign performance evaluations.

AFSCME argues that Eisner plays no role in the adoption of policies, budgets or legislation, and that his recommendations are not always followed. Eisner provides that a recommendation he made regarding staffing levels and new hires was rejected and thus not effective. He also provides that he can effectively recommend suspending employees, promoting employees, discharging employees, assigning work to employees, and disciplining employees.

10. Rick Jasmon

Butler, completed and signed an affidavit stating that as the NPL/1002D/Attorney General Supervisor, Rick Jasmon is authorized to have significant and independent discretionary authority as defined by Sections 6.1(c)(i) and (c)(ii) of the Act. Butler further attests that Jasmon is authorized to, in the interest of IDOR, assign, responsibly direct, and review the work of his subordinates with independent judgment. The CMS-104 for this position identifies that under administrative direction, as a working supervisor Jasmon is authorized to assign and review work, provide guidance and training, counsel staff regarding work performance, reassign staff to meet day-to-day operating needs, approve time off, and prepare and sign performance evaluations.

AFSCME argues that Jasmon is not vested with the authority to exercise independent judgment in regard to any of the enumerated supervisory functions. Jasmon specifically refutes aspects of his CMS-104, and with the exception of assigning work and directing employees he denies that he has the authority to engage in the enumerated supervisory functions identified on the form. He states that he only assigns work by distributing to his subordinates, and that direction is initiated by management and he relates that direction to his subordinates.

11. Marcy Kreoger

Hanlon, completed and signed an affidavit attesting that as an Accounts Receivable Supervisor, Marcy Kreoger is authorized to have significant and independent discretionary authority as defined by Sections 6.1(c)(i) and (c)(ii) of the Act. Kreoger is responsible for interpreting and implementing state and department procedures for the Accounts Receivable Unit. Kreoger confers with management of IDOR, Department of Financial and Professional Regulations, CMS, and the Comptroller's Office and provides advice and guidance to management concerning accounts receivable related issues. She is authorized to, in the interest

of IDOR, to assign, responsibly direct, and review the work of her subordinates with independent judgment. The CMS-104 for this position identifies that under general direction, as a working supervisor Kreoger is authorized to assign and review work, provide guidance and training, counsel staff regarding work performance, reassign staff to meet day-to-day operating needs, approve time off, and prepare and sign performance evaluations. Finally, her CMS-104 identifies that her direct supervisor is the Accounts Receivable Manager.

AFSCME argues that Kreoger does not use independent judgment in exercising any of the enumerated functions of a supervisor. Kreoger objects to Hanlon's affidavit because she has never met Hanlon, and concludes that Hanlon's statements regarding Kreoger's duties come solely from Kreoger's CMS-104. She also specifically refutes aspects of her CMS-104, and denies that she has the authority to engage in the enumerated supervisory functions identified on the form. Kreoger also specifically states that she does have the authority to approve time off requests, but if a conflict arises "upper management must be advised and recommend what is required for [her] to approve." She further notes that she does fill out evaluations but is instructed that she is not to give a rating above "good".

12. Pamela Malwick

O. Wayne Richie, the Program Administrator for IDOR's Accounting Processing Administration and the Acting Bureau Manager for IDOR's Central Processing, completed and signed an affidavit, attesting that as the Processing Division Manager, Pamela Malwick is authorized to have significant and independent discretionary authority as defined by Section 6.1(c)(i) of the Act. Malwick defines Individual Income Tax (IIT) business rules for tax processing systems and defines procedures to be followed by IDOR personnel, thus effectuating IDOR policy, and that Malwick coordinates preparation for IIT processing seasons by serving as the Leader of Year-End IIT Testing. Malwick is also the project lead for other department initiatives and the implementation of legislation, and she recommends procedural changes to improve operating efficiency. The CMS-104 for Malwick's position states that, under administrative direction, she serves as a technical advisor to the Directors by assessing the impact of changing technology, tax laws, policy and systems.

AFSCME argues that Malwick does not possess supervisory authority nor has she been vested with discretionary authority of the managerial type. Malwick provides that it is her duty to assess and determine the impact of technology, laws, etc, but that she does not implement

procedures without the permission of upper management. She recommends changes in procedures, system enhancements, etc, but states that all her recommendations are subject to the approval of upper management.

13. Shirley McGlennon

Butler completed and signed an affidavit, in which he provides that as the Automated Call Distributor 2 Supervisor, Shirley McGlennon is authorized to have significant and independent discretionary authority as defined by Sections 6.1(c)(i) and (c)(ii) of the Act. Butler further attests that McGlennon is authorized to, in the interest of IDOR, to assign, responsibly direct, and review the work of his subordinates with independent judgment. The CMS-104 for this position identifies that under administrative direction, as a working supervisor McGlennon is authorized to assign and review work, provide guidance and training to assigned staff, counsel staff regarding work performance, reassign staff to meet day-to-day operating needs, approve time off, and prepare and sign performance evaluations.

AFSCME argues that McGlennon does not use independent judgment in exercising any of the enumerated functions of a supervisor. McGlennon objects to certain aspects of her CMS-104 and specifically states that she does not have the authority to assign work to her subordinates, that she does have the authority to make some disciplinary recommendations, but that her requests have been denied.

14. Charlotte Musak

Hanlon completed and signed an affidavit attesting that as an Accounts Receivable Supervisor Charlotte Musak is authorized to have significant and independent discretionary authority as defined by Sections 6.1(c)(i) and (c)(ii) of the Act. Musak is responsible for interpreting and implementing state and department procedures for the Accounts Receivable Unit. She confers with management of IDOR, Department of Financial and Professional Regulations, CMS, and the Comptroller's Office and provides advice and guidance to management concerning accounts receivable related issues. She is authorized to, in the interest of IDOR, to assign, responsibly direct, and review the work of her subordinates with independent judgment. The CMS-104 for this position identifies that under general direction, as a working supervisor Musak is authorized to assign and review work, provide guidance and training, counsel staff regarding work performance, reassign staff to meet day-to-day operating needs, approve time off, and prepare and sign performance evaluations.

AFSCME argues that Musak is not a supervisor as defined by the NLRA because she functions as a lead worker who exercises no independent judgment. Musak objects to portions of her CMS-104, but states that she prepares performance evaluations with input from her supervisor, and approves time off.

15. Sandra Scott

Calvert completed and signed an affidavit where she attests that as the State Tax Technical Analyst, Sandra Scott is authorized to have significant and independent discretionary authority as defined by Section 6.1(c)(i) of the Act. Scott regularly reviews proposed audit adjustments and prepares recommendations for the ICB members based upon explanations or interpretations of statutory and regulatory provisions received from the Department of Revenue's Legal Services Office. The CMS-104 for Scott's position provides that under administrative direction, she completes extensive assignments of highly complex cases involving disputes over State tax liability. She prepares proposed dispositions for the ICB Administrator indicating acceptance or rejection of taxpayer proposals based on information adduced at conferences.

AFSCME argues that Scott's form provides the necessary facts to refute the CMS assertion that she is either a supervisor or manager within the meaning of the Act. Scott provides that her role is to interpret and apply the law to specific facts, and offer legal conclusions resulting in her recommendations to the ICB on whether it should adopt the auditor's conclusions and recommendations before the Board issues the applicable tax notice.

16. Kara Sias

Connor completed and signed an affidavit stating that as the Illinois Computer Assisted Appraisal System (ICAAS) Consultant, Kara Sias is authorized to have significant and independent discretionary authority as defined by Section 6.1(c)(i) of the Act. The CMS-104 for Sias' position states that under general supervision, she develops ICAAS training and advisory support to county officials, and prepares instructional and testing materials. She is also authorized to develop annual ICAAS Plan of Action to evaluate potential new users of ICAAS.

AFSCME argues that Sias' technical responsibilities are such that she has not been vested with any managerial authority. Sias states that aspects of her CMS-104 are inaccurate. She includes pages from her 2011 performance evaluation which states that her objectives for the next reporting period include developing a working guideline and instruction for ICAAS users pertaining to the expected changes in the ICAAS program due to the methodology changes.

17. Patricia Skiba

Calvert completed and signed an affidavit, attesting that as the Sales & Use Technical Analyst, Patricia Skiba is authorized to have significant and independent discretionary authority as defined by Section 6.1(c)(i) of the Act. Skiba regularly reviews proposed audit adjustments and prepares recommendations for the ICB members based upon explanations or interpretations of statutory and regulatory provisions received from the Department of Revenue's Legal Services Office. The CMS-104 for Skiba's position provides that under administrative direction, she completes extensive assignments of highly complex cases involving disputes over State Sales/Use tax liability. She makes reasoned judgments related to matters of fact applying the Legal Services Office interpretations of tax law and where precedents are lacking or conflicting. Skiba prepares proposed dispositions for the Administrator of the ICB indicating acceptance or rejection of taxpayer proposals based on information adduced at conferences.

AFSCME argues that Skiba's professional/technical work does not require her to exercise, nor has she been vested with managerial discretionary authority. In her form, and identical objections, Skiba Scott provides that her role is to interpret and apply the law to specific facts, and offer legal conclusions resulting in her recommendations to the ICB on whether it should adopt the auditor's conclusions and recommendations before the Board issues the applicable tax notice.

18. Cynthia Stauffer

Oxley completed and signed an affidavit, in which, she attests that as the Tax Accounts Receivable and Refund Studies Coordinator, Cynthia Stauffer is authorized to have significant and independent discretionary authority as defined by Sections 6.1(c)(i) of the Act. Stauffer recommends policy and procedure changes to management for all processes within her job description and implements all changes. The CMS-104 for this position states that under general direction, Stauffer manages and coordinates IDOR's tax refund review process. She coordinates and schedules the accounts receivable and refund activity with the technical computer staff in the development of detailed design or operational changes.

AFSCME argues that Stauffer has not been vested with managerial discretionary authority. Stauffer states that she is free to make suggestions for changes, but that management determines whether to accept her suggestions, and that she only implements changes that are approved by management. She has no authority to make unilateral changes.

19. Martin Forgas

Daniel Hall, the Bureau Manager of IDOR's Audit Bureau, completed and signed an affidavit, where he provides that the Section Supervisor in the Audit Bureau's Section of Income Tax Review & Perfection is authorized to have significant and independent discretionary authority as defined by Sections 6.1(c)(i) and (c)(ii) of the Act. This position is authorized, in the interest of IDOR, to assign, responsibly direct, and review the work of his subordinates with independent judgment. The CMS-104 for this position identifies that under general direction, the incumbent, Martin Forgas, is a working supervisor. As a working supervisor he assigns and reviews work, provides guidance and training to assigned staff, counsels staff regarding work performance, reassigns staff to meet day-to-day operating needs, approves time off, and prepares and sign performance evaluations.

AFSCME argues that Forgas has not been vested with nor does he exercise independent judgment in regard to any of the enumerated supervisory functions as defined by the NLRA. Forgas stated that he has no authority to hire, transfer, suspend, lay off, recall, promote, discharge, reward, or discipline employees. His authority to assign work to employees is based upon a first in/first out rule, where the employees take their assignments from the unassigned inventory, and his direction of employees is based upon the directions of upper management.

III. DISCUSSION AND ANALYSIS

The objectors bear the burden to demonstrate that each designation of the employment positions at issue are improper because the objectors' positions are contrary to the policy of Section 6.1 and because the presumption articulated in Section 6.1(d) requires that the objectors overcome the presumption that the designations are proper. The Illinois Appellate Court has held that the party opposing the public policy as demonstrated in the language of the statute at issue has the burden to prove the party's position. See Ill. Dep't of Cent. Mgmt. Serv. v. Ill. Labor Rel. Bd., State Panel, 2011 IL App (4th) 090966. Section 6.1 specifically allows the Governor to exclude certain public employment positions from collective bargaining rights which might otherwise be granted under the Act. AFSCME is opposing the State's public policy to exclude certain positions from collective bargaining, as stated in Section 6.1 of the Act, thus the burden is on AFSCME to demonstrate that the employees at issue are not eligible for such exclusion. Ill. Dep't Cent. Mgmt. Serv. (Ill. State Police) and Am. Fed'n of State, Cnty. & Mun.

Emp., Council 31, 30 PERI ¶109 (IL LRB-SP 2013) appeal pending, No. 1-13-3600 (Ill. App. Ct. 1st Dist.). Section 6.1(d) states that any designation for exclusion made by the Governor or his agents under Section 6.1 “shall be presumed to have been properly made.” Like all presumptions, this presumption can be rebutted. Dep’t of Cent. Mgmt. Serv. /Dep’t of Healthcare & Fmly. Serv. v. Ill. Labor Rel. Bd. State Panel, 388 Ill. App. 3d 319, 335 (4th Dist. 2009). If contrary evidence is introduced that sufficiently rebuts the presumption, then it vanishes and the issue will be determined as if no presumption ever existed. Id. To rebut the presumption, the evidence must be sufficient to support a finding that the presumed fact does not exist. Id. at 335-336. Here, the objectors must present evidence that the positions at-issue are ineligible for designation, do not qualify for designation, or that the designations are otherwise improper because the submission does not comport with the requirements of Section 6.1 of the Act.

A. Eligibility

Positions which were first certified to be in a bargaining unit by the Illinois Labor Relations Board on or after December 2, 2008 are eligible for designation. CMS and AFSCME agree that the at-issue positions have been certified into a bargaining unit. It is uncontested that this bargaining unit is RC-62, and that the certification was on November 18, 2009. Thus, I find that the presumption that every at-issue position is eligible for designation as excluded from the collective bargaining provisions of the Act remains unrebutted.

B. Information Provided by CMS

In order to properly designate an employment position, CMS must submit in writing to the Board the job title of the designated employment position, the job duties of the employment position, the name of the State employee currently in the employment position, the name of the State agency employing the incumbent employee, and the category under which the position qualifies for designation under this Section. In the designation petition, and the supporting documentation, CMS identifies the official job title and the working job title of each position at issue. CMS submitted the CMS-104 position description in order to meet the requirement that it provide each position’s job duties. It identified the name of the seven incumbent employees, and also identified that the remaining two positions at issue are vacant. Finally, CMS identified that it alleges that each position at issue qualifies for designation under Section 6.1(b)(5) of the Act.

AFSCME's objects that CMS has not provided the Board with the information required to properly designate an employment position by arguing that the submitted CMS-104s do not meet the job duties requirements because they only identify potential responsibilities and are often inaccurate. AFSCME argues that the CMS-104s and affidavits only identify *potential* responsibilities that can be given to the employee within that position, and there is no evidence that the employees actually perform the duties identified within the CMS-104s. This argument fails to meet AFSCME's burden because the Board has previously determined that CMS-104s are sufficient to meet the "job duties" requirement of Section 6.1 of the Act, and because, as stated above, whether the employees actually exercise all their authorized duties is not the issue as articulated in the language of the statute. See Ill. Dep't Cent. Mgmt. Serv. (Dep't of Commerce and Econ. Opp.) and Am. Fed'n of State, Cnty. & Mun. Emp., Council 31, 30 PERI ¶163 (IL LRB-SP 2014); State of Ill. Dep't of Cent. Mgmt. Serv. and Am. Fed'n of State, Cnty. & Mun. Emp., Council 31, 30 PERI ¶80 (IL LRB-SP 2013) appeal pending, No. 1-13-3454 (Ill. App. Ct. 1st Dist.).

AFSCME's second argument that CMS-104s are so often inaccurate that they cannot be considered factual also does not overcome the presumption that the designations are proper. The issue is whether the CMS-104s identify the job duties of these employees. Seven of the employees at issue specifically identify specific inaccuracies within their CMS-104. Whether these CMS-104s present inaccurate information is a question of fact. The Board rules provide that an Administrative Law Judge (ALJ) may make factual findings that the designation is proper based solely on the information submitted to the Board, or if the ALJ finds that the objections submitted raise an issue of fact or law that might overcome the presumption that the designation is proper under Section 6.1 of the Act, the ALJ will order a hearing in order to determine whether the designation is proper. 1300.60(d)(2). Seven of the employees at issue identified that some of the information within their CMS-104 are not the actual duties they are authorized to perform, but none of the employees object to all the information contained in the CMS-104. While a hearing would allow me to reconcile the information contain within the CMS-104's with the objections to such inaccuracies, I find that limiting my analysis to the factual information to which there have been no specific objections and to the information provided by the employees themselves, in this case, makes it unnecessary to reconcile. To the extent that AFSCME is arguing that since some of the information contained in seven of the submitted CMS-104s is

contested as inaccurate, none of the information in any of the submitted CMS-104s can be considered accurate, the burden remains with AFSCME to provide specific evidence to support this argument. See Ill. Dep't Cent. Mgmt. Serv. (Dep't of Veterans' Affairs) and Am. Fed'n of State, Cnty. & Mun. Emp., Council 30 PERI ¶111 (IL LRB-SP 2013) appeal pending, No. 1-13-3618 (Ill. App. Ct. 1st Dist.); Ill. Dep't Cent. Mgmt. Serv. (Dep't of Revenue) and Am. Fed'n of State, Cnty. & Mun. Emp., Council 31, 30 PERI ¶110 (IL LRB-SP 2013) appeal pending, No. 1-13-3601 (Ill. App. Ct. 1st Dist.)(finding that evidence that some CMS-104s were inaccurate does not by extension mean that all CMS-104s are inaccurate and unreliable).

C. Qualifications

1. General Objections

AFSCME's general objections do not overcome the presumption that the positions at issue qualify for designation under Section 6.1(b)(5) of the Act because its objections only go to *how* the Board should apply the tests articulated in Section 6.1(c), arguments the Board has previously rejected, and because the general objections do not include contrary evidence to rebut the presumption that the employment positions authorize the employees in these positions to have significant and independent discretionary authority. See Ill. Dep't Cent. Mgmt. Serv. (Gaming Bd.) and Am. Fed'n of State, Cnty. & Mun. Emp., Council 31, S-DE-14-121 (IL LRB-SP Jan. 21, 2014) appeal pending, No. 1-14-0278 (Ill. App. Ct. 1st Dist.); Ill. Dep't Cent. Mgmt. Serv. (Dep't of Commerce and Econ. Opp.) and Am. Fed'n of State, Cnty. & Mun. Emp., Council 31, 30 PERI ¶163 (IL LRB-SP 2014) appeal pending, No. 1-14-0276 (Ill. App. Ct. 1st Dist.).

An employment position may be properly designated under Section 6.1(b)(5) only if the position authorizes an employee in that position to have significant and independent discretionary authority as defined by Section 6.1(c)(i) or Section 6.1(c)(ii) of the Act. 5 ILCS 315/6.1. CMS asserts that all 75 of positions at issue hold significant and independent discretionary authority within the meaning of (c)(i). CMS also asserts that 52 of the positions possess significant and independent discretionary authority within the meaning of both Sections 6.1(c)(ii) and (c)(i).³

³ District 13 Field Compliance Supervisor, District 8 and 9 Field Compliance Supervisor, Federal/State Exchange Supervisor, District 16 Field Compliance Supervisor, Professional License/Payment Processing Supervisor, Analysis & Distribution Supervisor, Anti-Fraud Supervisor, both Technical Consultants in the

a. (c)(ii)

Section 6.1(c)(ii) of the Act provides that an employee is a supervisor if the employment position authorizes the employee in that position to “qualif[y] as a supervisor of a State agency as that term is defined under Section 152 of the National Labor Relations Act, 29 U.S.C. 152(11) (NLRA), or any orders of the National Labor Relations Board (NLRB) interpreting that provision or decisions of courts reviewing decisions of the [NLRB].”

The NLRA defines a supervisor as “any individual having authority, in the interest of the employer, to hire, transfer, suspend, lay off, recall, promote, discharge, assign, reward, or discipline other employees, or responsibly to direct them, or to adjust their grievances, or effectively to recommend such action, if in connection with the foregoing the exercise of such authority is not of a merely routine or clerical nature, but requires the use of independent judgment.” 29 U.S.C.A § 152(11).

In their interpretations, the NLRB and the U.S. Supreme Court have held that employees are statutory supervisors under the NLRA if “1) they hold the authority to engage in any one of the 12 listed supervisory functions, 2) their exercise of such authority is not of a merely routine or clerical nature, but requires the use of independent judgment, and 3) their authority is held in the interest of the employer.” NLRB v. Kentucky River Comm. Care, Inc., 532 U.S. 706, 713 (2001) (internal quotes omitted); see also Oakwood Healthcare, Inc., 348 NLRB 686, 687 (2006).

As stated above, proper designation requires that the position be eligible for designation, that the position qualify for designation, and that CMS submit required information. There is a presumption that the designation is proper; accordingly, there is also a presumption that the requirements that make the designation proper are satisfied. This means there is a presumption that the position qualifies for designation under at least one of the categories identified in Section

Customer Services Bureau/Taxpayer Assistance Division, Research Manager, Equalization & Sales Ratio Supervisor, both Technical Consultants in the Problems Resolutions Division, Tax Increment Financing Supervisor, Compliance Coordinator/Audit/Budget Liaison, Electronic Real Estate Transfer Declarations Supervisor, the positions held by Druanne Allen, Sara Alwardt, Daniel Baldwin, Remo Biondi, William Blinn, Linda Campbell, Brian Chumley, Rodney Davis, Jorge Diaz, Jeffrey Eisner, Anthony Ellis, Shannon Fangmeier, Vickie Harvey, Patty Hedgeman, Richard Jasmon, Michael Joyce, David Kafka, Marcy Kreoger, Velda Landrum-Babin, Janice Lynn, James Marchesi, Shirley McGlennon, Gregg McOlgan, Gary Miller, Charlotte Musak, Brenda Myers, Tracy Perkins, Charles Pirrera, Jerry Purcell, Jr., Alan Rimini, Paul Schwartz, Suzan Sharp, Nancy Starwalt, Mark Varner, Martin Forgas, and Bobbie Houston.

6.1(b)(1) through (5). To qualify for designation under Section 6.1(b)(5) an employee must meet one of the statutory tests articulated in Section 6.1(c). Section 6.1(c) identifies three statutory tests with 6.1(c)(i) establishing two of these tests, and 6.1(c)(ii) establishing the third test. CMS alleges that 52 of the positions at issue qualify for designation under both Sections 6.1(c)(i) and 6.1(c)(ii). Since there is a presumption that these positions qualify for designation under Section 6.1(b)(5), there is also a presumption that the positions satisfy the requisite tests articulated in Section 6.1(c). Thus, CMS is not required to prove every prong of the supervisory test articulated in Section 6.1(c)(ii). Rather, AFSCME has the burden to overcome the presumption that the positions meet the supervisory test by providing specific evidence negating at least one prong of the test. Absent such contrary evidence the presumption that each position at issue qualifies for designation because they satisfy this test stands.

AFSCME argues that the employees at issue are not supervisors because CMS presents no evidence that the employees were ever authorized, told, or actually exercise any of the enumerated supervisor duties, and because CMS does not prove that all three prongs of the supervisory test are met. The first prong of the NLRA supervisor test only requires that the employee *hold the authority* to engage in one of the enumerated supervisory functions. The issue is whether the employees are authorized to perform such duties, the CMS-104 provides evidence of such authorization, and AFSCME supplies no evidence to the contrary. Furthermore, that an employment position may be properly designated without requiring an incumbent employee to actually exercise the duties the position authorizes it to perform is supported by the fact that the Board has certified designations that include vacant positions because without an incumbent such authorized duties cannot actually be exercised. See Ill. Dep't Cent. Mgmt. Serv. (Dep't of Emp. Sec.) and Am. Fed'n of State, Cnty. & Mun. Emp., Council 31 30 PERI ¶168 (IL LRB-SP 2014) appeal pending, No. 1-14-0386 (Ill. App. Ct. 1st Dist.); Ill. Dep't Cent. Mgmt. Serv. and Am. Fed'n of State, Cnty. & Mun. Emp., Council 31 30 PERI ¶164 (IL LRB-SP 2014) appeal pending, No. 1-14-0348 (Ill. App. Ct. 1st Dist.); Ill. Dep't Cent. Mgmt. Serv. (Dep't of Veterans' Affairs) and Am. Fed'n of State, Cnty. & Mun. Emp., Council 30 PERI ¶111 (IL LRB-SP 2013). The CMS-104 position descriptions authorize the employee to engage in all the duties listed within, and AFSCME does not contend that the duties identified within the submitted CMS-104s do not qualify as any of the enumerated supervisory functions, nor does AFSCME provide evidence that the at-issue employees are unaware of the authority as

identified in the CMS-104s. AFSCME argues that the second prong is not met because CMS has not provided a specific showing that the at-issue employees use independent judgment. Again, it is presumed that the supervisory test is met, which includes the use of independent judgment, and AFSCME must provide a specific showing that the at-issue employees do not use independent judgment. Accordingly, since AFSCME does not at all address whether the at-issue positions meet the third prong because their supervisory duties are held in the interest of CMS, and because these arguments do not negate the first two prong of the test, AFSCME's general objections do not overcome the presumption the 52 identified positions meet the test articulated in Section 6.1(c)(ii).

b. (c)(i)

Section 6.1(c)(i) of the Act provides that an employment position is eligible for exclusion if the position authorizes the incumbent employee to be “engaged in executive and management functions of a State agency and charged with the effectuation of management policies and practices of a State agency or represents management interests by taking or recommending discretionary actions that effectively control or implement the policy of a State agency.”

Section 6.1(c)(i) of the Act requires that the employee meet one of two tests. The first test requires the employee to a) be engaged in executive and management functions; and b) be *charged with* the effectuation of management policies and practices of the Agency. The second test requires that the employee “represents management interests by taking or recommending discretionary actions that effectively control or implement the policy of the Agency.”

AFSCME argues that the tests for independent discretionary authority articulated in Section 6.1(c) essentially follow the manager and supervisor definition as developed by the NLRB, and argues that the Board should apply the interpretation of those definitions. As noted above, Section 6.1(c)(ii) does specifically incorporate the NLRB's definition and interpretation of a supervisory employee. However, while Section 6.1(c)(i) does use the same language the Supreme Court used in interpreting a managerial employee as identified by the NLRB,⁴ unlike

⁴ In Nat'l Labor Rel. Bd. v. Yeshiva Univ., the Supreme Court held that under the NLRA an employee may be excluded as managerial only if he “represents management interests by taking or recommending discretionary actions that effectively control or implement employer policy.” 444 U.S. 672, 683 (1980). Section 6.1(c)(i) states, in relevant part, that an employment position authorizes an employee in that position to have independent discretionary authority as an employee if he or she “represents management interests by taking or recommending discretionary actions that effectively control or implement the policy of a State agency.” 5 ILCS 315/6.1.

subsection (c)(ii) subsection (c)(i) is silent as to whether it also incorporates the Court's interpretation of a managerial employee under the NLRB. Thus applying the NLRB's analysis of managerial employee is not supported by the statute, and the only inquiry is whether the petitioned-for employees comport with any of the tests *as written* in Section 6.1(c) of the Act. Ill. Dep't Cent. Mgmt. Serv. (Dep't of Commerce and Econ. Opp.) and Am. Fed'n of State, Cnty. & Mun. Emp., Council 31, 30 PERI ¶163 (IL LRB-SP 2014)(specifically rejecting AFSCME's application of the historical origins of Section 6.1(c)(i)).

AFSCME also argues that the Board must distinguish between professional employees and managerial employees in reviewing these designations. This argument is unpersuasive because Section 6.1 of the Act does not distinguish between managerial and professional employees. See Ill. Dep't Cent. Mgmt. Serv. (Dep't of Agric.) and Am. Fed'n of State, Cnty. & Mun. Emp., Council 31, 30 PERI ¶84 (IL LRB-SP 2013) appeal pending, No. 1-13-3598 (Ill. App. Ct. 1st Dist.).

Finally, without specifically applying this to any at-issue position, AFSCME argues that there can be no showing that an employee is managerial if an affidavit states that the employee is authorized to effectuate department policy if the CMS-104 does not define a policy. This argument is unpersuasive because nothing in Section 6.1(c) requires that effectuating the overall policy of IDOR is insufficient to meet the meaning of the term policy as written in the text. As such, there is also no requirement that the employee effectuate a specific policy. Accordingly, AFSCME's general objections do not overcome the presumption that all the at-issue positions meet at least one of the tests articulated in Section 6.1(c)(i).

In sum, AFSCME only protests that CMS has not met its burden of proof. In fact AFSCME has the burden, which it fails to meet because it provides absolutely no evidence to demonstrate that the designated employment positions are not supervisory and it does not actually argue that the designated employment positions are not authorized to exercise independent discretionary authority *as written* in the text of Section 6.1(c) of the Act. CMS asserts that all 75 of the at-issue positions qualify for designation under Section 6.1(b)(5) because they meet at least one of the tests articulated in Section 6.1(c)(i) and because 52 of those positions also meet the test articulated in Section 6.1(c)(ii). AFSCME is required to provide specific facts to rebut the presumption that the positions do qualify for designation, but it provides no facts here. Accordingly, since AFSCME has provided no facts to support its general

objections, I find that all the positions to which no parties specifically object, qualify for designation under Section 6.1(b)(5) because AFSCME has not rebutted the presumption that they meet at least one of the tests articulated in Section 6.1(c).

2. Position specific objections

a. (c)(ii)

Eisner's position qualifies for designation because it meets the test identified in Section 6.1(c)(ii) because the objections do not address whether Eisner has the authority to assign his subordinate employees within the meaning of the NLRA, Eisner states that he performs other supervisory functions, and the objections do not address all three prongs of the supervisory test. As noted above, an employee is a supervisor under the NLRA if 1) he holds the authority to engage in any one of the enumerated supervisory functions, 2) his exercise of such authority requires independent judgment, and 3) his authority is held in the interest of the employer. NLRB v. Kentucky River Comm. Care, Inc., 532 U.S. at 713; see also Oakwood Healthcare, Inc., 348 NLRB at 687. The enumerated supervisory functions include suspending, promoting, discharging, assigning, disciplining, responsibly to direct other employees, or effectively to recommend such action. 29 U.S.C.A § 152(11). AFSCME has the burden to overcome the presumption that Eisner's position meets the supervisory test by providing specific evidence negating at least one prong of the test. "Assign" within the meaning of the NLRA is designating an employee "to a place, appoint an employee to a time, such as a shift or an overtime period, or give significant overall duties to an employee." Oakwood Healthcare Inc., 348 NLRB at 689. The CMS-104 identifies that Eisner has the authority to approve time off for her subordinates. Approving time off falls within the meaning of "assign" as the term is used in Section 152(11) of the NLRA. Eisner also specifically provides that he effectively recommends disciplinary actions such as suspension and discharge, and that he presents facts and recommends promotions of his subordinates. AFSCME does not argue nor provide evidence that Eisner lacks independent judgment when exercising these supervisory duties. AFSCME also does not address whether Eisner's performance of these duties is done in the interest of IDOR. Thus, AFSCME fails to overcome the presumption that Eisner's position qualifies for designation.

Kreoger's position qualifies for designation because it meets the test identified in Section 6.1(c)(ii). Neither AFSCME's nor Kreoger's objections address her authority to responsibly direct her subordinates, nor do they provide evidence that she lacks the ability to use independent

judgment in exercising her supervisory authority. Kreoger's position meets the test identified in Section 6.1(c)(ii) because neither AFSCME nor Kreoger addresses whether she has the authority to responsibly direct her subordinates, and provides no evidence to negate the two remaining prongs of the supervisory test. The NLRB has specifically adopted a definition for the term "responsibly to direct" as it is used in Section 152(11) of the NLRA. Oakwood Healthcare Inc., 348 NLRB at 690-692. The "responsibly to direct" definition is a two-pronged test. First, the putative supervisor must have the authority to *direct* the employee by "decid[ing] what job to be undertaken next or who shall do it," (internal quotations omitted). Id. at 692. Second, this action is done *responsibly* when the "person directing and performing the oversight of the employee must be accountable for the performance of the task by the other, such that some adverse consequence may befall the one providing the oversight if the tasks performed by the employee are not performed properly." Id. In other words, there must be a prospect of adverse consequences for the putative supervisor if she does not take the corrective action necessary to secure that her subordinates are properly performing their duties. Id. The form that Kreoger completed and submitted does not address whether she has the authority to responsibly direct her employees. Question 9 addresses the specific supervisory functions, and Kreoger's form does not include question 9(k), which in other forms completed by other employees at issue asks "If you have employees who report directly to you[,] do you have authority to . . . [d]irect employees, . . . [or to effectively recommend to management,] if yes explain specifically what direction you provide to your direct reports" In her affidavit, Hanlon specifically asserts that Kreoger is authorized to responsibly direct her subordinates. Kreoger's only objection to this assertion is that the only way the Hanlon could glean this information is through reading Kreoger's CMS-104. As the Interim CFO for Kreoger's division, Hanlon is certainly apprised of the duties and authority of her subordinates. Also, AFSCME's argument that Kreoger is not authorized to use independent judgment lacks factual support, because Kreoger only denied performing the functions identified in the form. Since AFSCME does not address Kreoger's authority to responsibly direct her subordinates, in accordance with Section 6.1(d) of the Act, the presumption stands. See Ill. Dep't Cent. Mgmt. Serv. (Office of the State Fire Marshall) and Am. Fed'n of State, Cnty. & Mun. Emp., Council 31, 30 PERI ¶189 (IL LRB-SP 2014) appeal pending, No. 1-14-0464 (Ill. App. Ct. 1st Dist.). AFSCME argues that Kreoger is not vested with and does not exercise any independent judgment in regard to any of the enumerated

supervisory functions identified in the NLRA. However, since Kreoger’s form does not address her authority to responsibly direct her subordinates, it similarly does not address whether he uses independent judgment when exercising this authority. See Id. The third prong of the supervisory test requires that the employee’s authority is held in the interest of the employer. NLRB v. Kentucky River Comm. Care, Inc., 532 U.S. 706 at 713. AFSCME does not address whether Kreoger’s authority is held in the interest of IDOR. The objections do not negate any prong of the supervisory test, thus it has not overcome the presumption that Kreoger’s position qualifies for designation.

The positions held by Chumley, Jasmon, McGlennon, Musak, and Forgas each qualify for designation because they each meet the test identified in Section 6.1(c)(ii). The CMS-104s for these positions all authorize the incumbent to approve time off. As stated above, approving time off constitutes “to assign” within the meaning of the NLRA, which is one of the enumerated supervisory functions. Since there is no evidence indicating that their performance of this supervisory function is done with neither independent judgment nor in the interest of IDOR, AFSCME has not negated the supervisory test articulated in Section 6.1(c)(ii). Accordingly, it has failed to overcome the presumption that the positions held by Chumley, Jasmon, McGlennon, Musak, and Forgas qualify for designation. Qualification under Section 6.1(b)(5) only requires that these positions satisfy one of the tests articulated in Section 6.1(c). Since I have found that they meet the test articulated in Section 6.1(c)(ii), it is unnecessary to determine whether they also qualify for designation because they meet at least one of the tests articulated in Section 6.1(c)(i).

b. (c)(i)

Bailey’s position qualifies for designation under Section 6.1(b)(5) because it satisfies the second 6.1(c)(i) test. Under Section 6.1(c)(i), an employment position authorizes an employee to have independent discretionary authority if he or she “represents management interests by taking or recommending discretionary actions that effectively control or implement the policy of a State agency.” As stated above this section articulates two different tests, and when a position satisfies either test it qualifies for designation under Section 6.1(b)(5). The second test does not require that an employee *create* policy, but only requires that an employee *implement* policy. Ill. Dep’t Cent. Mgmt. Serv. (Gaming Bd.) and Am. Fed’n of State, Cnty. & Mun. Emp., Council 31, 30 PERI ¶167 (IL LRB-SP 2014) appeal pending, No. 1-14-0278 (Ill. App. Ct. 1st Dist.). Bailey

drafts policies and sometimes recommends whether these policies should be implemented. She considers the opinions of the people affected, but there is no indication that her recommendations are based solely on those opinions, and thus I find that she exercises the necessary discretion in making her recommendations. Therefore, I find that Bailey's position qualifies for designation because it satisfies the second test articulated in Section 6.1(c)(i).

Bergschneider's position satisfies the second 6.1(c)(i) test because Bergschneider is authorized to recommend discretionary actions that effectively control the policy of IDOR. See Ill. Dep't Cent. Mgmt. Serv. (Historic Pres. Agency) and Am. Fed'n of State, Cnty. & Mun. Emp., Council 31, S-DE-14-155, et al (IL LRB-SP 2014). As the Sales and Excise Tax Accounts Receivable Analyst, Bergschneider is authorized to recommend changes to policies and procedures, and that if these recommendations are adopted, she implements the changes. There is no indication that Bergschneider lacks the discretion to decide when changes are needed, or what those changes should be. Thus, because there is a presumption that this test is met, the failure to address whether Bergschneider possesses such discretion results in the objector's failure to overcome the presumption that Bergschneider's position qualifies for designation under Section 6.1(b)(5).

Bolander, Scott, and Skiba each qualify for designation because their positions meet the second test articulated in Section 6.1(c)(i). Along with the forms, AFSCME submitted additional identical documentation provided by Bolander, Scott, and Skiba, where they each argue that their duties do not satisfy either of tests articulated in Section 6.1(c)(i) of the Act. The duties are not in dispute, and the only issue is whether the duties articulated in the CMS-104s and the affidavits satisfy the statutory tests. The employees state that their duties are limited to reviewing the auditors' recommendations to the ICB as to whether an individual has a tax liability, and as such they are limited to applying the law to the facts and offering legal conclusions to the Board as whether to accept the auditors' recommendations. They argue that these actions do not effectively control or implement the policy of the ICB. I find, that offering their legal conclusion constitutes a recommendation to the ICB as to how to implement their policy by determining whether auditors have correctly assessed a tax bill. See Id. Also, the fact that these employees interpret and apply law to the facts also does not support their argument that their positions do not qualify for designation. See Ill. Dep't Cent. Mgmt. Serv. (Gaming Bd.) and Am. Fed'n of State, Cnty. & Mun. Emp., Council 31, 30 PERI ¶167 (IL LRB-SP 2014)(accepting the ALJ's

factual conclusion that employees essentially perform routine legal work under supervision and in accordance with specific instructions, but rejecting his conclusion that these employees were not managerial, because while they *might* not be managerial within the meaning of section 3(j) of the Act, the employees' duties were sufficiently managerial-like to fail to overcome the presumption that they qualify for designation). Thus, I find that the positions held by Bolander, Scott, and Skiba qualify for designation under Section 6.1(b)(5).

Carls' position qualifies for designation because Carls is authorized to recommend discretionary actions that effectively control the policy of IDOR as required by the section test in Section 6.1(c)(i). See Id. In her affidavit, Oxley states that Carls recommends policy and procedure changes to management related to department reporting of accounts receivable and write-offs and implements those changes. Oxley also states that Carls prepares new procedures or amendments to existing procedures, as needed, as well as implements new policies and new systems on these programs. Carls states that her write-off reports are based upon pre-approved criteria. Neither AFSCME nor Carls dispute that she makes recommendations to modify the criteria, they also do not address whether these recommendations are effective, nor do they address whether Carls has the discretion when to make the recommendations or what to recommend. Accordingly, the objections do not overcome the presumption that Carls recommends discretionary actions that effectively implement the policy of IDOR.

Cawley's position satisfies the second 6.1(c)(i) test. Cawley is authorized to take discretionary actions that effectively implement the policy of IDOR when she trains local officials on farmland assessments, because her training is done to ensure that assessments comply with statutory requirements. There is no evidence that her training is done without discretion. I also find that the objections fail to overcome the presumption that Cawley is authorized to take discretionary actions that effectively control the policy of IDOR when she recommends whether to accept, modify, or reject *farmland* assessments. The CMS-104 for Cawley's position states that she is authorized her to make recommendations as to whether the farmland assessments should be accepted, modified or rejected and reassessed. Cawley cites Section 16-205 of the Property Tax Code as evidence that she has no authority to change any assessment. This section provides:

Limitation on Department review of individual assessments. Nothing in this Code shall be construed to give the Department [of Revenue] any power, jurisdiction or

authority to review, revise, correct or change any individual assessment made by any local assessment officer. 35 ILCS 200/16-205 (2012).

The immediately preceding section provides:

Review of farmland and coal assessments. Assessments in each county made under Sections 10-110 through 10-140 [(farmland assessments)] . . . shall be subject to review by the Department [of Revenue] to determine whether they are being made in accordance with those Sections. If it appears to the Department that local assessing officials are not assigning values determined under the Sections cited above, the Department may order a reassessment under Section 13-10 or may order that the Board of Review reconvene to correct those assessments. 35 ILCS 200/16-200.

Property Tax Code Section 10-110 states that farmland values are completed by equalized rather than individual assessments. Sections 10-115 through 1-140 set forth the procedure for establishing equalized assessments, within, and between counties. Cawley's duties relate specifically to farmland. The objections do not reconcile section 16-200 which grants IDOR the authority to review, modify, or reject farmland assessments with Cawley's assertion that section 16-205 prohibits her from changing any individual assessment. The objections also do not specifically argue that the duties identified in Cawley's CMS-104 are not an accurate depiction of the job duties that she is authorized to perform. As such, I cannot conclusively determine that Cawley's reliance on Property Tax Code Section 16-205 is sufficient to negate CMS's assertion that she qualifies for designation because she is authorized to have significant and independent discretionary authority as required by Section 6.1(c)(i). Thus, because the objector has not met its burden, the objections do not overcome the presumption that Cawley's position qualifies for designation because she trains local officials on farmland assessment, and because she recommends whether to accept, modify, or reject farmland assessments satisfy the second test articulated in Section 6.1(c)(i) of the Act.

Champion's position qualifies for designation because it satisfies the second 6.1(c)(i) test. Champion argues that his duties do not meet the statutory tests because his recommendations of certain operational procedures are subject to his superiors' review and approval. This constitutes recommending actions that implement IDOR's policy because the operational procedures are the way the policies are implemented. There is no evidence as to the level of discretion Champion is authorized to exercise, or how effective Champion's recommendations are. Since the objector has the burden to overcome the presumption that the statutory test is met, I find that the objections do

not overcome the presumption that Champion's position qualifies for designation because he recommends discretionary actions that effectively implement IDOR's policy.

Duke's position satisfies the second 6.1(c)(i) test. Duke refutes elements of her CMS-104 position description, and provides examples of special projects that she's worked on. The affidavit submitted by Paul Walbaum provides that as the project leader, Duke defines the focus of the project, sets the parameters, and establishes business rules for tax processing systems. This statement is consistent with Duke's duties as identified in her CMS-104, which she only objects to by stating that she has neither the responsibility nor authority for initiating new projects or assignments. Duke's objection can be reconciled with Walbaum's affidavit in that once Duke is given the assignment she had the discretion to determine and implement the best strategy to complete such an assignment. This constitutes discretion in implementing IDOR's policy in completing a task in furtherance of its mission. Thus, Duke's position qualifies for designation under Section 6.1(b)(5) because the objections do not overcome the presumption that Duke takes discretionary actions that effectively implement the policy of IDOR.

Malwick's position satisfies the second 6.1(c)(i) test. She recommends changes in procedures which are then reviewed by upper management. Neither the objections nor the form Malwick completed address whether her recommendations are effective. Accordingly, given the presumption in favor of the test being met, I find that the failure to address this element results in the failure to overcome the presumption that his position qualifies for designation.

AFSCME fails to overcome the presumption that Sias' position qualifies for designation because the position satisfies the second 6.1(c)(i) test. Attached to AFSCME's objections is page three of Sias' 2011 performance evaluation. The performance evaluation identifies that Sias' objectives for 2012 included "developing a working guideline and instructions for ICAAS users pertaining to the expected changes in the ICAAS program due to the methodology changes." Developing policy manuals, at minimum, constitutes implementing the policies within the manuals and the presumption that she uses discretion is not addressed, and thus is not overcome.

Stauffer's position qualifies for designation because AFSCME fails to overcome the presumption that she is authorized to recommend discretionary actions that effectively implement IDOR's policy. Stauffer states that she is free to recommend policy and procedure changes for all processes within her job description and implements all changes, but that she only

implements changes if management approves her recommendations. She makes recommendations that implement the policy of IDOR, and she has not addressed the effectiveness of her recommendations. Thus, AFSCME has not overcome the presumption that her recommendations are effective.

In sum, the positions held by Chumley, Eisner, Jasmon, Kreoger, McGlennon, Musak, and Forgas qualify for designation under Section 6.1(b)(5) because AFSCME and Kreoger fail to overcome the presumption that these position satisfy the test articulated in Section 6.1(c)(ii); and the positions held by Bailey, Bergschneider, Bolander, Carls, Cawley, Champion, Duke, Malwick, Scott, Sias, Skiba, and Stauffer qualify for designation under Section 6.1(b)(5) because AFSCME and Skiba fail to overcome the presumption that these positions satisfy the second test articulated in Section 6.1(c)(i).

D. Constitutionality

AFSCME's remaining arguments go to whether Section 6.1 is constitutional. Section 6.1(d) of the Act grants the Board the authority to determine whether the designation of the employment positions at issue comport with Section 6.1 of the Act. As an administrative agency, the Board has no authority to rule that the Illinois Public Labor Relations Act, as amended by Public Act 97-1172, is unconstitutional, either on its face or as applied. Ill. Dep't Cent. Mgmt. Serv. (Gaming Bd.) and Am. Fed'n of State, Cnty. & Mun. Emp., Council 31, 30 PERI ¶167 (IL LRB-SP 2014); State of Ill. Dep't of Cent. Mgmt. Serv. and Am. Fed'n of State, Cnty. & Mun. Emp., Council 31, 30 PERI ¶80 (IL LRB-SP 2013) appeal pending, No. 1-13-3454 (Ill. App. Ct. 1st Dist.), (*citing* Goodman v. Ward, 241 Ill. 2d 398, 411 (2011)); see also Metro. Alliance of Police, Coal City Police Chapter No. 186, No. 6 v. Ill. State Labor Rel. Bd., 299 Ill. App. 3d 377, 379 (3rd Dist. 1998)(noting that administrative agencies lack the authority to invalidate a statute on constitutional grounds or even to question its validity). It is beyond my limited scope of authority as an administrative law judge for the Board to analyze the Act's constitutionality on its face or as applied to the at-issue designation petition. Thus, I find that it is unnecessary to include AFSCME's constitutional arguments in my analysis of whether the designations of the positions at issue comport with Section 6.1 of the Act.

IV. CONCLUSION

Pursuant to Section 1300.60 of the Board's Rules, I find that the designations are proper based solely on the information submitted to the Board because the at-issue positions are eligible and qualify for designation, the designations comport with Section 6.1 because CMS has submitted the required information, and AFSCME's objections do not overcome the presumption that the designations are proper under Section 6.1 of the Act.

V. RECOMMENDED ORDER

Unless this Recommended Decision and Order Directing Certification of the Designation is rejected or modified by the Board, the following positions at the Illinois Department of Human Services are excluded from the self-organization and collective bargaining provisions of Section 6 of the Illinois Public Labor Relations Act:

Position Number	Working Title
37015-25-42-421-00-01	Accounts Payable Manager
37015-25-42-413-10-01	Financial Reporting/General Accounting Unit 2A Supervisor
37015-25-48-510-00-01	District 13 Field Compliance Supervisor
37015-25-05-200-20-01	Project Manager
37015-25-01-110-00-01	Board of Appeal Support Supervisor
37015-25-18-100-01-01	Sales & Excise Tax Accounts Receivable Analyst
37015-25-48-400-20-01	City License & Liquor Supervisor
37015-25-42-413-20-01	Financial Reporting/General Accounting Unit 2B Supervisor
37015-25-25-000-01-01	Sales & Use Technical Analyst
37015-25-48-550-00-01	District 8 & 9 Field Compliance Supervisor
37015-25-48-400-40-01	ROT Revocation/Wage Levy/Bulk Sales Supervisor
37015-25-18-100-02-01	Income Tax Accounts Receivable Analyst
37015-25-83-110-20-01	Farmland Assessments Technical Expert
37015-25-31-140-21-01	Technical Consultant
37015-25-42-422-00-01	Accounts Receivable Manager
37015-25-18-200-00-01	Revenue Accounting Supervisor
37015-25-01-120-00-01	Chicago Problems Resolution Supervisor
37015-25-33-000-01-01	Technical Consultant
37015-25-48-400-10-01	Bankruptcy Supervisor
37015-25-48-560-00-01	District 7 Field Compliance Supervisor

37015-25-48-290-00-01 Outside Collection Agencies Supervisor
37015-25-33-130-01-01 Technical Consultant
37015-25-48-210-00-01 Federal/Comptroller Offset Payment Agreements Supervisor
37015-25-31-170-10-01 Cashier & Deposit Supervisor
37015-25-48-230-00-01 NPL/1002D/Attorney General Supervisor
37015-25-33-000-02-01 Technical Consultant
37015-25-48-220-00-01 Springfield 1099 Levy Supervisor
37015-25-48-530-00-01 District 2 Field Compliance Supervisor
37015-25-31-140-10-01 Technical Consultant
37015-25-42-422-10-01 Accounts Receivable Supervisor
37015-25-48-400-30-01 Statewide Liquor License Renewal/Revocation Supervisor
37015-25-33-140-01-01 Technical Consultant
37015-25-42-421-20-01 Accounts Payable Supervisor
37015-25-33-120-01-01 Technical Consultant
37015-25-48-340-00-01 Technical Consultant
37015-25-48-245-00-01 Automated Call Distributor 2 Supervisor
37015-25-42-412-20-01 Financial Reporting/General Accounting Unit 1B Supervisor
37015-25-31-140-13-01 Project Manager
37015-25-31-140-30-01 Cash Management Manager
37015-25-42-422-20-01 Accounts Receivable Supervisor
37015-25-48-330-00-01 Account Maintenance, Mail/ Correspondence, Lien Filing & NSF Supervisor
37015-25-31-100-02-01 Project Leader/Technical Consultant
37015-25-42-421-10-01 Accounts Payable Supervisor
37015-25-83-140-00-02 Property Tax Exemptions Manager
37015-25-41-300-30-01 Federal/State Exchange Supervisor
37015-25-06-000-20-01 Auditor
37015-25-33-140-50-01 Quality Review Supervisor
37015-25-30-000-10-01 Contract Coordinator/Procurement Liaison
37015-25-31-140-11-01 Technical Consultant
37015-25-48-540-00-01 District 4 Field Compliance Supervisor
37015-25-25-000-03-01 State Tax Technical Analyst
37015-25-48-520-00-01 District 16 Field Compliance Supervisor
37015-25-48-270-00-01 Springfield Revocation Holds Renewal Supervisor

37015-25-83-120-30-01 Illinois Computer Assisted Appraisal System Consultant
37015-25-25-000-04-01 Sales & Use Technical Analyst
37015-25-48-240-00-01 Automated Call Distributor 1 Supervisor
37015-25-18-100-03-01 Tax Account Receivable and Refund Studies Coordinator
37015-25-48-280-00-01 Delinquency Unit Supervisor
37015-25-48-400-50-01 Professional License/Payment Processing Supervisor
37015-25-19-100-00-01 Analysis & Distribution Supervisor
37015-25-33-120-50-01 Anti-Fraud Supervisor
37015-25-41-200-65-01 Income Tax Review & Perfection Supervisor
37015-25-82-110-02-02 Technical Consultant
37015-25-82-110-03-02 Technical Consultant
37015-25-82-120-01-01 Technical Consultant
37015-25-83-130-00-02 Research Manager
37015-25-83-150-00-01 Equalization & Sales Ratio Supervisor
37015-25-31-140-12-01 Project Manager
37015-25-81-000-10-01 Technical Consultant
37015-25-81-000-20-01 Technical Consultant
37015-25-19-200-00-01 Tax Increment Financing Supervisor
37015-25-42-300-30-01 Compliance Coordinator/Audit/Budget Liaison
37015-25-83-150-20-01 Electronic Real Estate Transfer Declarations Supervisor
37015-25-25-000-05-01 Sales & Use Technical Analyst
37015-25-08-110-00-01 Budget Office Supervisor

VI. EXCEPTIONS

Pursuant to Sections 1300.130 and 1300.90(d)(5) of the Board's Rules and Regulations, 80 Ill. Admin. Code Part 1300,⁵ parties may file exceptions to the Administrative Law Judge's Recommended Decision and Order and briefs in support of those exceptions no later than 3 days after service of this recommended decision and order. Exceptions shall be filed with the Board by electronic mail at an electronic mail address designated by the Board for such purpose, ILRB.Filing@illinois.gov, and served on all other parties via electronic mail at their e-mail addresses as indicated on the designation petition. Any exception to a ruling, finding, conclusion, or recommendation that is not specifically argued shall be considered waived. A

⁵ Available at www.state.il.us/ilrb/subsections/pdfs/Section1300IllinoisRegister.pdf

party not filing timely exceptions waives its right to object to this recommended decision and order.

Issued at Chicago, Illinois this 17th day of March, 2014.

**STATE OF ILLINOIS
ILLINOIS LABOR RELATIONS BOARD
STATE PANEL**

/s/ Deena Sanceda _____
Deena Sanceda
Administrative Law Judge