NOTICE
Decision filed 11/03/26. The text of this decision may be changed or corrected prior to the filing of a Petition for Rehearing or the disposition of the same.

2026 IL App (5th) 250744-U

NO. 5-25-0744

IN THE

APPELLATE COURT OF ILLINOIS

FIFTH DISTRICT

NOTICE
This order was filed under Supreme Court Rule 23 and is not precedent except in the limited circumstances allowed under Rule 23(e)(1).

CHARLES STODDEN,	)	Appeal from the
	)	Circuit Court of
Plaintiff-Appellant,	)	Coles County.
	)	
v.	)	No. 21-MR-70
	)	
COLES COUNTY BOARD and	)	
ROBERT D. BECKER,	)	Honorable
	)	Charles C. Hall,
Defendants-Appellees.	)	Judge, presiding.

PRESIDING JUSTICE CATES delivered the judgment of the court.
Justices Hackett and Clarke concurred in the judgment.

ORDER

¶ 1 *Held*: The plaintiff lacked standing to pursue a claim against the defendants.

¶ 2 The plaintiff, Charles Stodden, appeals the decision of the circuit court that denied his motion for summary judgment and granted the defendant's cross-motion for summary judgment. The defendants claim that the plaintiff lacked standing to bring his cause of action. For the following reasons, we vacate with directions.

¶ 3 I. BACKGROUND

¶ 4 In 2015, the Coles County Supervisor of Assessments, Karen Biddle, was tasked with updating assessments for commercial properties in Coles County. The commercial property assessments were outdated because the prior assessments were completed in the 1980s. Biddle had

informed the Coles County Board (the Board) that she was understaffed and unable to complete the reassessment project. Robert Becker, an appraiser, was subsequently hired to update commercial property assessments in Coles County. Becker's last day of employment was November 30, 2018, after the commercial property reassessments were completed.

¶ 5 In 2021, the plaintiff filed a two count complaint, asserting he was a resident and taxpayer of Coles County, and challenged whether the hiring of Becker was authorized under Illinois law citing article 3 of the Property Tax Code (Code) (35 ILCS 200/art. 3 *et seq.* (West 2020)). In count I, the plaintiff sought a declaratory judgment alleging that the Board illegally outsourced the duties of the Coles County Supervisor of Assessments, a public office, by entering into an *ultra vires* contract with Becker, a private assessor, to update the commercial property assessments in Coles County. The complaint alleged, in count II, that board members were illegally compensated through optional health insurance benefits.

¶ 6 The defendants filed a motion to dismiss and argued that the plaintiff could not maintain his cause of action because he lacked standing; the suit was barred by an affirmative matter defeating the claims; there was no actual controversy; the suit was moot; the suit was barred by the doctrine of laches; and the plaintiff failed to state a cause of action. On April 25, 2022, the circuit court dismissed count II of the complaint finding that the plaintiff had failed to state a claim upon which relief could be granted. The plaintiff does not challenge the dismissal of count II on appeal.

¶ 7 During the course of the proceedings the parties conducted discovery depositions of the plaintiff, Biddle, Becker, and Stanley Metzger, a Coles County Board member. During the plaintiff's deposition, he was asked about any ownership interest he had in real property located in Coles County. The plaintiff was unable to provide any details regarding his ownership interests

in property located in Coles County. In fact, his attorney admitted, on behalf of the plaintiff, that this lawsuit was "brought by him in an individual capacity as taxpayer."

¶ 8 On October 27, 2023, the plaintiff filed a motion for summary judgment and argued that the Board directly hired Becker upon the recommendation of the Coles County Office and Rules Committee. The Office and Rules Committee oversees the Coles County Supervisor of Assessments Department. By directly hiring Becker to perform the duties of the position of the Coles County Supervisor of Assessments, the plaintiff claimed the Board exceeded its statutory authority. Biddle allegedly failed to properly request the necessary budgetary increase and approval to hire an employee. Instead, an employee was allegedly hired to fulfill a duty that had already been delegated to that office. The plaintiff requested a declaration that the contract between the Coles County Board and Becker wherein Becker was retained to perform the statutory duties of the Coles County Supervisor of Assessments was *ultra vires* and void. The plaintiff attached discovery depositions of Biddle, Becker, and Metzger along with additional exhibits related to the hiring process and the compensation of Becker.

¶ 9 The defendants filed a cross-motion for summary judgment and response to the plaintiff's motion for summary judgment. The defendants asserted undisputed material facts including that the plaintiff did not own real property in Coles County nor did he pay real property taxes in Coles County. The plaintiff's deposition was attached to the motion as an exhibit in support of these undisputed facts. In addition to the plaintiff's deposition, the defendants attached an affidavit of Biddle to their motion. Biddle averred that she appointed Becker as a deputy assessor; no contractual documents were signed between she and Becker; Becker signed an oath of employment as a deputy assessor on June 1, 2016; and that Becker worked as a deputy assessor under Biddle's direction and control. The official oath signed by Becker was also attached to the motion and

included Becker's commitment that he would "faithfully discharge all the duties of the position of Deputy Assessor of Coles County, Illinois."

¶ 10 The defendants argued that plaintiff lacked standing when he brought the action, in his individual capacity, as "a taxpayer" in Coles County when he revealed in his deposition that he did not own real property in Coles County. Because taxpayer standing was a narrow doctrine that permitted taxpayers the ability to challenge the misappropriation of public funds, the plaintiff lacked standing to bring a declaratory judgment action against the defendants. The defendants' motion for summary judgment additionally included that the plaintiff's claim was barred by the doctrine of laches; the claim was moot; and the claim was an effort to obtain an advisory opinion for anticipated future litigation.

¶ 11 The defendants additionally responded that the evidence demonstrated that the Board did not illegally enter into an *ultra vires* contract with Becker. Rather, Becker was a deputy assessor under Biddle and compensated from the budget allocated to her office.

¶ 12 During the motion hearing on the cross-motions for summary judgment, the defendants argued that the plaintiff did not have standing because he could not provide any detail regarding his ownership interest of real property located in Coles County. The circuit court took the matter under advisement and subsequently entered a judgment that denied the plaintiff's motion for summary judgment and granted the defendants' cross-motion for summary judgment. The written judgment included that the circuit court reviewed the oral argument of counsel, pleadings, affidavits, depositions filed, and the cross-motions for summary judgment. The judgment included that it was undisputed that the plaintiff did not own real property in Coles County and did not pay real estate taxes in Coles County. The circuit court found that Biddle was involved in the hiring process for Becker. Biddle had advised the Board that she was unable to perform the statutorily

imposed duties that required the reassessment of commercial properties in Coles County and initiated the process of hiring an employee. The Board arranged for bids, through a committee, for a person qualified to reassess commercial properties. Biddle acquiesced in the hiring process giving deference to the committee and then agreed to hire Becker. Funds allocated by the Board to the assessor's office were used to compensate Becker. The Board and Becker never entered into a written contract. Rather, Becker signed an appraiser's oath that was presented to him by Biddle to work as an appraiser in Coles County. As such, the circuit court found that process that led to Becker's hiring had not exceeded the statutory authority of the Board or the Assessor and did not constitute an illegal, *ultra vires* act.

¶ 13 The circuit court had considered and rejected the defendants' argument that the plaintiff lacked standing. The circuit court found that the plaintiff did not own real estate in Coles County in his individual capacity, but he was the trustee of a land trust that held title to real estate, and the land trust paid real estate taxes in Coles County. The circuit court additionally found that the plaintiff resided and voted in Coles County. For those reasons, the circuit court found that the plaintiff had standing to bring his lawsuit for declaratory judgment.

¶ 14 The plaintiff filed a motion to reconsider the circuit court's decision and argued that the Board did not have the authority to privately contract with Becker. The plaintiff relied on *Ashton v. Cook*, 384 Ill. 287 (1943) and argued that the circuit court's attempt to distinguish this case from the ruling in *Ashton* was in error. *Ashton*, as argued by the plaintiff, held that when the constitution created an office, no person or board had the authority to contract with private individuals to expend public funds to perform the duties that were imposed on such officers. See *Ashton*, 384 Ill. 287 at 300. The plaintiff argued that since the office of assessor was created by article VII of the Illinois Constitution, the Committee and the Board did not have the authority to hire Becker.

Biddle's acquiescence in the hiring of Becker was irrelevant because the hiring procedures were disregarded by the Board. Biddle could have requested a budget increase to hire additional employees, but she failed to do so.

¶ 15 In response to the plaintiff's motion to reconsider, the defendants argued that the Board had not entered into an *ultra vires* contract with Becker where no executed contract between the Board and Becker existed. Therefore, there could be no *ultra vires* contract where there was no executed contract. Becker had been hired as a deputy assessor and signed an oath of office for the position of deputy assessor on June 1, 2016. The Board had the authority to compensate a deputy assessor, and Biddle had the authority to appoint Becker as a deputy assessor under the Code (35 ILCS 200/1-1 *et seq.* (West 2024)). Under section 3-40(c) of the Code (35 ILCS 200/3-40(c) (West 2024)), "each supervisor of assessments may, with the advice and consent of the county board, appoint necessary deputies and clerks, their compensation to be fixed by the county board and paid by the county." 35 ILCS 3-40(c) (West 2024).

¶ 16 The defendants' response additionally included that the circuit court correctly found that *Ashton* was distinguishable where *Ashton* involved whether the State's Attorney had the exclusive authority to act as Cook County's legal advisor. Also, the Coles County Supervisor of Assessments' position was created by statute, not the constitution. Becker had been hired to assist Biddle as a deputy, and he had the specific expertise to perform the assessments.

¶ 17 The circuit court denied the plaintiff's motion to reconsider. This appeal followed.

¶ 18 II. ANALYSIS

¶ 19 The plaintiff appeals the order granting the defendants' cross-motions for summary judgment and argues that the Board exceeded its authority by hiring Becker, a private contractor, to perform the statutory duties of the Coles County Supervisor of Assessments. Summary

judgment is rendered where "the pleadings, depositions, and admissions on file, together with the affidavits, if any, show that there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law." 735 ILCS 5/2-1005(c) (West 2024). Because the parties filed cross-motions for summary judgment, they conceded that "no material questions of fact existed and that only questions of law are involved that the court may decide based on the record." *Berrios v. Cook County Board of Commissioners*, 2018 IL App (1st) 180654, ¶ 23. Cross-motions for summary judgment are reviewed *de novo*. *Midwest Electronics Gaming, LLC v. Illinois Gaming Board,* 2025 IL App (1st) 241076, ¶ 25.

¶ 20 The defendants, on appeal, address the standing argument made in their cross-motion for summary judgment. Lack of standing is an affirmative defense. *Chicago Teachers Union, Local 1 v. Board of Education of City of Chicago*, 189 Ill. 2d 200, 206 (2000). "Controversies regarding standing are best resolved by motions for summary judgment, made after discovery, rather than on the pleadings." *Seifert v. Sneckenberg Thompson & Brody, LLP*, 2022 IL App (1st) 200966, ¶ 46. Whether a plaintiff has standing is a threshold question in any declaratory judgment action. *Morr-Fitz, Inc. v. Blagojevich*, 231 Ill. 2d 474, 489 (2008). Therefore, we first address whether the plaintiff has standing.

¶ 21 "The doctrine of standing is designed to preclude persons who have no interest in a controversy from bringing suit." *Glisson v. City of Marion*, 188 Ill. 2d 211, 221 (1999) "The doctrine of standing, like the related doctrines of mootness, ripeness and justiciability, seeks to insure that courts decide actual controversies and not abstract questions." *People v. $1,124,905 U.S. Currency & One 1988 Chevrolet Astro Van*, 177 Ill. 2d 314, 328 (1997). In Illinois, standing requires only "some injury in fact to a legally cognizable interest." *Greer v. Illinois Housing Development Authority*, 122 Ill. 2d 462, 492 (1988). The claimed injury may be actual or

threatened, and it must be "(1) "distinct and palpable;" [citation] (2) "fairly traceable" to the defendant's actions; [citation] and (3) substantially likely to be prevented or redressed by the grant of the requested relief [citations]." *Greer*, 122 Ill. 2d at 492-93. "In the context of an action for declaratory relief, there must be an actual controversy between adverse parties, with the party requesting the declaration possessing some personal claim, status, or right which is capable of being affected by the grant of such relief." *Greer*, 122 Ill. 2d at 493.

¶ 22 The issue of standing is reviewed *de novo*. *Quad Cities Open, Inc. v. City of Silvis*, 337 Ill. App. 3d 251, 261 (2003). We consider whether the plaintiff had some injury in fact regarding the alleged illegal hiring of Becker to perform the duties of the Coles County Supervisor of Assessments.

¶ 23 "The duties of the supervisor of assessment, a county officer, are fixed by statute." *Heller v. County Board of Jackson County*, 71 Ill. App. 3d 31, 37 (1979). "Each supervisor of assessments may, with the advice and consent of the county board, appoint necessary deputies and clerks, their compensation to be fixed by the county board and paid by the county." 35 ILCS 200/3-40(c) (West 2024). "Taxpayer plaintiffs have direct standing to enjoin the misuse of public funds, which arises from the taxpayers' ownership of the public funds and their liability to replenish the public treasury for the deficiency caused by the misappropriation." *Veazey v. Board of Education of Rich Township High School District 227*, 2016 IL App (1st) 151795, ¶ 24.

¶ 24 The circuit court outlined certain undisputed facts in its written decision including that the plaintiff did not own real property or pay real estate taxes in Coles County. The record is devoid of any documentation establishing the plaintiff's ownership interest of any real property in Coles County. The plaintiff has not established taxpayer standing. He also has not challenged the commercial tax assessment completed by Becker. Rather, the plaintiff merely seeks an advisory

opinion on whether an employee of the Coles County Supervisor of Assessments was properly hired as a taxpayer in Coles County. The plaintiff has not expressed a personal claim, status, or right capable of being rectified by a declaration that the Board illegally outsourced the Supervisor of Assessment's duties to assess commercial property.

¶ 25 The circuit court erred by concluding that the plaintiff had standing. Thus, we vacate the judgment of the circuit court and direct the circuit court to dismiss the complaint for lack of standing.

¶ 26 III. CONCLUSION

¶ 27 For the foregoing reasons, we vacate judgment of the circuit court with directions.

¶ 28 Vacated with directions.