



Analysis of Sangamon County v. Sangamon County Veterans Assistance Commission

2026 IL App (4th) 251160

On September 15, 2026, the Illinois Appellate Court's Fourth District issued a significant decision clarifying the respective roles of county boards and Veterans Assistance Commissions (VACs) under the Military Veterans Assistance Act. Arising from a funding dispute between Sangamon County and its VAC, the decision addresses two fundamental questions: how VAC operations and direct assistance to veterans are funded, and who controls VAC expenditures once county funds have been appropriated. The court drew an important distinction between funding for direct assistance to veterans under Section 2 of the Act and funding for VAC administrative operations under Section 10, while also concluding that a county board does not retain general oversight over the disbursement of funds once they have been appropriated to a VAC. The ruling therefore provides important guidance for county officials concerning both their budgetary responsibilities and the limits of county authority over VAC expenditures.

What the Court Held

The most consequential part of the opinion is the court's interpretation of the 2023 amendments to the Military Veterans Assistance Act.

Before 2023, section 9(b) gave both the VAC superintendent and the county board chairman "general oversight" over distribution of money appropriated for veterans. The General Assembly removed the county-board oversight language in 2023. The appellate court regarded that change as meaningful. Pages 24–26 of the decision explain that the Act now places oversight of the distribution of appropriated VAC funds with the VAC and its superintendent.

The court stated the point quite clearly:

"the Act grants the VAC, and not the County, oversight over the disbursement of its appropriated funds."

Accordingly, once money has been appropriated to a VAC, the county board does not have general authority under the Act to second-guess individual VAC expenditures or refuse payment simply because county officials disagree with the expenditure. This includes, potentially, professional expenses such as attorney fees. The court relied in part on the earlier *Lavite* decision, which held that even under the former shared-oversight statute a county could not simply refuse a properly executed warrant because it disagreed with the VAC's decision to incur the expense.

There is an important qualification. The VAC must still comply with the procedural requirements of the Act; for example, warrants require an itemized statement or claim approved by the superintendent and reported to the VAC membership. And the court did not actually order Sangamon County to pay the disputed attorney-fee warrants yet. It held that factual questions remained, including whether sufficient *VAC-appropriated funds*, rather than merely sufficient money somewhere in county accounts, existed to pay those warrants. The case therefore goes back to the circuit court.

What this Means for County Board Authority

Per the decision, the county board controls appropriation; the VAC controls administration and expenditure of the funds appropriated to it, subject to the Act and applicable county policies.

Section 9(g) requires a VAC to adopt applicable county policies concerning such matters as compensation, employee rights, ethics, procurement and budgeting, adapting those policies to its organizational structure. But the Fourth District expressly rejected the proposition that this provision gives the county board continuing oversight over VAC expenditures. According to the court, enforcement authority under that particular statutory provision resides with the Attorney General rather than giving the county board a veto over individual VAC expenditures.

So, practically speaking, a county board cannot say:

"We appropriated the money, but we don't think the VAC should have spent it on X, so we're refusing the warrant."

The court's interpretation substantially limits that kind of post-appropriation control.

But the VAC Did Not Prevail on Every Issue

The VAC argued that section 2(1)(B) establishes a statutory minimum annual appropriation equal to 0.02% of the county's assessed value. The court did not accept that proposition in this case.

Instead, it concluded that section 2 concerns funding for direct assistance to veterans and their families, while section 10 governs funding for the VAC's administrative operations, including salaries and other administrative expenses. Because the dispute before the court concerned administrative funding rather than direct-assistance funding, the court held that the parties had not established that the section 2 minimum-funding provision applied.

That distinction is quite important for counties. The decision should not be summarized as saying that VACs can simply establish their own budgets and county boards must appropriate whatever they request.

Rather, there are two different stages:

Budget/appropriation: County boards retain an important role in determining the amount appropriated for VAC administrative operations under section 10.

Expenditure/disbursement: Once funds have been lawfully appropriated to the VAC, the VAC—not the county board—has statutory oversight over how those funds are disbursed, provided the expenditure otherwise complies with the Act and applicable requirements.

The appellate court ultimately reversed the judgment that Sangamon County had obtained on all three counts of the County's complaint, but it also affirmed denial of the VAC's own request for judgment on its mandamus claims. The litigation therefore continues in Sangamon County Circuit Court.

Where is This Decision Enforceable?

This is where the distinction between binding precedent and the immediate judgment in the Sangamon County case becomes important.

This is a published Illinois Appellate Court Fourth District opinion, not an unpublished Rule 23 order. The Fourth District includes Sangamon County and a large portion of central and western Illinois. As an Illinois appellate precedent, it is unquestionably binding on circuit courts within the Fourth District unless and until it is overturned or superseded by the Illinois Supreme Court or a statutory amendment.

But Illinois has an unusual rule concerning appellate precedent: published decisions of any Illinois Appellate Court district generally constitute binding precedent on Illinois circuit courts statewide when there is no conflicting appellate authority from the circuit court's own appellate district. Illinois appellate districts are geographical divisions of one Illinois Appellate Court, rather than wholly independent appellate court systems.

The ruling is therefore not enforceable only in Fourth District counties.

As of October 1, 2026, the safer practical formulation is:

The Sangamon County VAC decision is precedential authority throughout Illinois, although a circuit court outside the Fourth District could potentially face conflicting precedent from its own appellate district.

That possibility is particularly relevant because the opinion itself discusses earlier VAC cases from the Third District (*Veterans Assistance Commission of Will County*) and Fifth District (*Lavite v. Dunstan*). Rather than rejecting those decisions, the Fourth District uses them to help explain the distinction between direct-assistance funding and administrative funding and the respective authority of VACs and counties.

The Practical Takeaway for County Boards

The most important message from the decision is this:

A county board's principal control over a VAC is exercised when it appropriates funds—not by approving or rejecting individual VAC expenditures afterward.

County boards still have budgeting responsibilities and VACs must comply with applicable county policies identified by the statute. But the 2023 amendments removed the county board

chairman's former statutory "general oversight" of VAC money. The Fourth District has now expressly interpreted that deletion to mean that oversight over disbursement of appropriated VAC funds belongs to the VAC rather than the county.

At the same time, the decision does not establish that a VAC can demand whatever administrative appropriation it chooses, nor does it establish that the 0.02% statutory amount automatically constitutes the VAC's administrative operating budget. The court actually drew a distinction that limits that argument.

Essentially, county boards retain the appropriation function, but their ability to exercise continuing expenditure-level oversight after appropriation is substantially constrained.

Next Steps

Parties to the litigation have until October 20 to file an appeal to request that the Illinois Supreme Court consider the case or request additional time to petition the Court for such consideration.