Why Illinois Should Reevaluate Its Video Tolling (V-Toll) Subsidy

Randall K. Johnson[*]

ABSTRACT: Tolls are levies with a limited base. This base is made up of drivers that pay user fees, in cash or via electronic transponder, in exchange for access to state-administered roads. In Illinois, every single toll is a function of three factors: vehicle characteristics, tollway entry point, and how far a driver goes on state-administered roads.

It is commonly assumed that any toll violation, i.e., any failure to pay in full and in real-time, results in a traffic ticket, administrative fees and state-imposed sanctions. Such an assumption, however, is only partly true due to overly forgiving Illinois state policies. Examples of these overly forgiving policies include the state Traffic Ticket Exemption, the Video Tolling ("V-Toll") Subsidy and the 50 Percent Toll Rate Discount.

In addition, depending upon drivers' usual method of payment, there also may be differential treatment of violations. The first possibility, which applies to most Illinois toll violators, is that some penalty will be imposed. The second possibility, which applies to toll violators with electronic payment transponders, is that there will be no consequences.

So, what is the rationale for less-than-standard treatment of similarly situated toll violators? Perhaps it is that transponder users are presumed to want to pay tolls, in the absence of countervailing evidence, based on their past payment histories. Whereas cash users are not entitled to any such presumption due to a lack of verifiable payment histories.

One result of such an overly forgiving policy, at least with respect to the V-Toll Subsidy, is that transponder users are given the benefit of the doubt and a $0.15 subsidy. Cash payers, conversely, are fully held to account and forced

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to offset the state's incidental losses. This difference in treatment, based on payment method, may need to be reevaluated.

Although there are few valid reasons to provide any V-Toll Subsidy, as most violations arise from preventable human errors, transponder users still have a right to receive it up to five times per month. This translates into 60 times in a single fiscal year. If the potential cost of this subsidy is expressed in dollar terms, Illinois pays up to $9 per user.

$9 per user may not seem like much, at least for a U.S. state, until it is placed into its proper context. For example, there were at least 4.5 million transponder users in Fiscal Year 2018. If each user received the maximum subsidy, it would cost $40,500,000.

Such a costly subsidy must be justified, ideally using information that is readily available to the U.S. public. Especially if one considers Illinois's recent state budgetary issues, such as a general fund deficit of $7.8 billion at the end of Fiscal Year 2018.[1] But, as of this writing, the state has not accurately computed the annual cost of its V-Toll Subsidy. Neither has the subsidy been justified on economic efficiency nor distributional grounds.

Within this context, the Essay makes three contributions to U.S. local government law. It does so, initially, by computing the annual cost of the V-Toll Subsidy in Fiscal Year 2018. This Essay then goes beyond this computational work to show that overly forgiving state policies may have perverse incentives, which lead to modest, yet unjustified, losses. Lastly, it points out that even modest losses may prove to be significant in light of state budgetary issues.

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1.   Karen Pierog, *Illinois Budget Deficit Shrank to $7.8 Billion in FY 2018-Audit*, REUTERS (Aug. 29, 2019, 1:52 PM), https://mobile.reuters.com/article/amp/idUKL2N25OoRT [https://perma.cc/6WNR-U8GT].

I.   INTRODUCTION

Tolls are levies, which are collected from self-selected drivers in exchange for the use of certain state-administered roadways.[2] In Illinois, tolls are imposed as a function of vehicle characteristics, tollway entry point and how far a driver travels on Illinois-owned and administered roadways.[3] Under the state regulations that govern toll collection and enforcement, drivers must pay in cash or by using an electronic payment method such as an I-PASS or E-ZPass transponder.[4]

Any failure to pay a state-imposed toll, which must be tendered to Illinois in the correct amount and in real time, is assumed to result in traffic tickets, incidental damages and state-level penalties.[5] But is every toll violator, i.e., any driver that makes use of the Tollway but fails to pay the correct toll in real time, subjected to sanctions? The short answer is no, at least for I-PASS and E-ZPass electronic transponder users, as explained by a recent *Chicago Tribune* editorial.[6]

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2.   *Cf. Toll*, MERRIAM-WEBSTER, https://www.merriam-webster.com/dictionary/toll [https://perma.cc/K3QC-LPQU] ("[A] tax or fee paid for some liberty or privilege (as of passing over a highway or bridge)"). Some U.S. government agencies, such as the Internal Revenue Service ("IRS"), have begun to reevaluate their approach to user fees. These agencies could provide useful guidance to Illinois, especially with respect to reform, in the event that this state wanted to follow suit. *See, e.g.*, IRS User Fee Program, IRS, https:www.irs.gov/newsroom/irs-user-fee-program [https://perma.cc/R2B4-42ZB] (last updated Oct. 21, 2020) ("Federal law and policy requires agencies, including the IRS, to charge a user fee to recover the cost of providing certain services to the public that confer a special benefit to the recipient.... Generally, a user fee reimburses the IRS for the cost of providing the service. If a user fee is too low to cover the entire cost of providing a service, the remaining cost is paid for out of the IRS's general operating budget, with the result that the service is subsidized by the IRS.... Historically, the IRS often charged a user fee that recovered less than the full cost of a service in order to make the service more accessible to a broader range of taxpayers. However, in light of prevailing constraints on IRS resources ..., Treasury and the IRS have determined that it is necessary to recoup the full costs of services ... beyond those accruing to the general public.... Notably, the IRS intends to continue its policy of reducing or eliminating user fees for low-income taxpayers.").

3.   *See Toll Rates*, ILL. TOLLWAY, https://www.illinoistollway.com/toll-rates [https://perma.cc/67SR-6MLK].

4.   The Illinois Toll Highway Authority ("Illinois Tollway") issues administrative regulations that govern toll collection and enforcement in the state, pursuant to a delegation of legal authority from the General Assembly. *See* Toll Highway Act, 605 ILL. COMP. STAT. 10 (2018 & Supp. 2019) ("Roads and Bridges").

5.   *See, e.g., What Are the Consequences of an Illinois Tollway Violation?*, ANDERSON ATT'YS & ADVISORS (Aug. 5, 2019), https://www.andersonaa.com/blog/2019/08/what-are-the-consequences-of-an-illinois-tollway-violation [https://perma.cc/62ES-GM43] ("Failure to pay the tolls can be considered a traffic violation, and it can result in hefty fines and even loss of driving privileges.").

6.   *See Want the I-Pass Rate? Then Carry an I-Pass Transponder*, CHI. TRIB. (Dec. 22, 2017, 10:45 AM), https://www.chicagotribune.com/opinion/editorials/ct-edit-tollway-transponders-i-pass-tolls-20171204-story.html [https://perma.cc/8YQV-BLG2]. In recent years, the Illinois Tollway also has created additional options such as the Pay By Plate Subsidy. *See Pay Unpaid Tolls*, ILL. TOLLWAY, https://www.illinoistollway.com/unpaid-tolls [https://perma.cc/43VS-F2LQ] [hereinafter *Pay Unpaid Tolls*] ("Pay By Plate from the Illinois Tollway allows you to safely and securely pay unpaid tolls if you travel without an I-PASS transponder and you do not have an I-PASS account.... Pay By Plate

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This editorial found that if an I-PASS or E-ZPass user leaves home without their transponder, and uses the Illinois Tollway without paying, they rarely get a ticket.[7] Nor will these toll violators be asked to reimburse Illinois for incidental losses.[8] They won't even be indirectly penalized by paying "the cash toll rate [,] . . . which is twice as much as the [transponder] rate."[9]

In other words, transponder users avoid a variety of sanctions while being unjustifiably rewarded with a range of state subsidies. Examples of these subsidies include a Traffic Ticket Exemption for which no valid justification is given, at least as of this writing, in economic terms or on any other valid basis. There is also a V-Toll Subsidy, which may lack any economic justification at all. And there is a 50 Percent Toll Rate Discount with some valid economic justification, which is undercut by a lack of valid and verifiable public data.[10]

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is built on the I-PASS payment platform, giving you a range of payment options while ensuring you avoid costly fines and fees, all without a transponder. . . . [S]imply provide your license plate details, dates of travel, and a payment method and you're all set. . . . Our system will bill you the cash rate . . . [which is double the I-PASS rate].").

7. CHI. TRIB., *supra* note 6. The minimum economic cost of this public policy, which this Essay calls the Traffic Ticket Exemption, is determined by multiplying the number of subsidy awards by the amount of ticket revenue that is not collected due to the exemption. The amount of foregone traffic ticket revenue is a function of the date of violation and the details of any such violation. *See generally* Mary Cullen, *Illinois Traffic Violations Now Carry Higher Fine,* WGLT (July 1, 2019, 10:50 AM), https://www.wglt.org/post/illinois-traffic-violations-now-carry-higher-fine#stream/0 [https://perma.cc/Z9E6-UN8N] (explaining that in the State of Illinois, "[p]reviously, [i.e., before July 1, 2019,] speeding between 20 and 25 miles per hour over the limit was a $140 fine, a seatbelt violation was $60, and all other violations carried a $120 fine.").

8. The minimum economic cost of this public policy, which the Essay calls the Video Tolling ("V-Toll") Subsidy, may be established by multiplying the total number of subsidy awards by the difference between the V-Toll fee and what it costs to process a toll in real time. Such damages arise whenever there are toll violations, at least by transponder users. *See* CHI. TRIB., *supra* note 6 ("[I]t costs 23 cents to process a toll transaction using the video system, but only 8 cents with a working transponder."). The $0.15 per unit cost of the V-Toll Subsidy, at least in 2018, has been confirmed by other sources. *See, e.g., Higher Illinois Tollway Fees Coming for Cars Without a Transponder,* CHI. AUTO. TRADE ASS'N (Dec. 29, 2017), http://www.cata.info /higher_illinois_tollway_fees_coming_for_cars_without_a_transponder [https://perma.cc/QA 6Y-AKWH] ("[I]t costs 23 cents to process a toll transaction using the video system, but only 8 cents with a . . . transponder.").

9. CHI. TRIB., *supra* note 6. The minimum economic cost of this public policy, which the Essay calls the 50 Percent Toll Discount, may be established by multiplying the number of subsidy awards by difference between the cash rate and I-PASS rate at the time of the violation. The amount of foregone toll revenue is a function of the date of violation and the details of any such violation. *See generally* ILL. STATE TOLL HIGHWAY AUTH., $300,000,000 THE ILLINOIS STATE TOLL HIGHWAY AUTHORITY TOLL HIGHWAY SENIOR REVENUE BONDS, 2019 SERIES A, at 20 (2019), https://www.illinoistollway.com/documents/20184/86265/Series+2019A+Official+Statement /ab68ec75-48b0-4864-b308-d617f75e240d?version=1.1 [https://perma.cc/EJS9-D9N8] (noting that currently "[the Illinois State Toll Highway] Authority discounts toll rates for passenger cars that are I-PASS users paying electronically by 50% compared to passenger car users paying with cash. At a typical Tollway mainline plaza, passenger car I-PASS users pay $0.75, compared to $1.50 for [such] users paying with cash.").

10. Illinois' stated reason for awarding the V-Toll Subsidy which, according to state administrative pronouncements and other information in the public record, is forgiveness of

systematic/avoidable human errors, may be equally dubious. *See Contact Us: What are Video Tolls?*, ILL. TOLLWAY, https://www.illinoistollway.com/contact-us [https://perma.cc/8KPQ-U5ST] [hereinafter *What are Video Tolls?*] ("Occasionally tolls do not post to [a transponder user's] account at the time of the transaction. This is usually due to a missing, improperly mounted or inactive transponder with a dead battery."). So, the V-Toll Subsidy is explained away as a means of making sure that Illinois transponder users are treated in keeping with popular understandings about fairness (i.e., as a way to assure that toll violators do not bear the costs of their errors). This explanation, however, is likely to result in unjustified economic losses that are a function of the number of subsidy awards times the cost of failing to recoup incidental losses from transponder users.

The state's justification for awarding a 50 Percent Toll Rate Discount, lastly, arises from the flawed idea that it may generate a host of non-economic benefits such as reduced commute times. The 50 Percent Toll Rate Discount is provided in order to "save[] drivers an estimated 10 minutes per trip and 2 hours of travel time per week." *Id.* This subsidy also is justified because it helps to "eliminate[] the challenge of changing lanes to reach the cash lanes at toll plazas." *Id.* Further, it "frees [up] customers from worrying about finding exact change or remembering to pay their tolls online." *Id.* Lastly, the subsidy is justified since it "reduces pollution because customers drive non-stop and avoid idling." *Id.* But these non-monetary benefits may impose an economic loss on the state. This loss is likely to be the sum of the number of subsidies multiplied by the difference between the cash toll rate and the I-PASS rate.

When these justifications are compared and contrasted, this Essay reaches three initial conclusions. First, there are few valid reasons to provide a Traffic Ticket Exemption, as there is little informational basis for awarding any such subsidy. Next, there are few valid reasons to give any V-Toll Subsidy because all currently available public information indicates such an award encourages moral hazard and/or other inefficiencies in the absence of adequate justifications. And despite the fact that Illinois claims that the 50 Percent Toll Rate Discount may increase transponder uptake/usage rates, in the absence of supporting data, it remains an open question whether it does so.

Follow-up work could answer related research questions, such as whether or not drivers buy transponders so as to gain access to all three (3) hidden I-PASS Subsidies. Any such work must consider the possibility that only the 50 Percent Toll Rate Discount may be salient to potential consumers. As such, it is possible that eliminating the Traffic Ticket Exemption and the V-Toll Subsidy could have little to no impact on transponder uptake rates and usage rates.

This author has proposed other modest approaches to public sector reform, albeit with respect to entirely different subject matters, which have been adopted by the state and yielded real monetary benefits. One example is the Pension Waiver Credits concept, which has been codified by Illinois Public Act 100-0587, which is titled the FY2019 Budget Implementation Act. This concept, which has been rolled out as the Accelerated Pension Benefits Payment Program, has yielded $13 million dollars in savings (although that dollar amount is far less than the amount quoted by overly optimistic projections). *Compare* Randall K. Johnson, *Why U.S. States Need Pension Waiver Credits*, 40 S. ILL. U. L.J. 203, 206–07 (2016) ("This new tax expenditure concept, which is described for the first time in this article, achieves its goal by providing fresh consideration for each of the parties. This additional consideration takes two forms: a new tax credit allocation (i.e., this tax expenditure provides early access to retirement benefits, which would otherwise be accessible upon retirement, and thereby provides fresh consideration for public employees) and the right to discontinue offering defined-benefit pension plans (i.e., the waiver of this legal duty, which would otherwise need to be discharged, serves as fresh consideration for public employers). Because this fresh consideration is not tied to any pre-existing duty, and meets every other requirement, Pension Waiver Credits resolve the fresh consideration dilemma for public pension contracts."), *with* Vincent Caruso, *Illinois Pension Buyout Program Delivers Just 3% of Projected Savings*, ILL. POL'Y (July 29, 2019), https://www.illinoispolicy.org/illinois-pension-buyout-program-delivers-just-3-of-projected-savings [https://perma.cc/5GRK-4PTG] ("The [Accelerated Pension Benefits Payment Program], which came as part of former Gov. Bruce

These three related, but different, state subsidies may be collectively referred to as the I-PASS Subsidy. It is unclear, at least as of this writing, exactly why the Tollway has decided to award these transportation subsidies. Thus, additional information may be needed to understand how this state agency justifies its I-PASS Subsidy. Especially as all three of the components of the I-PASS Subsidy, in the absence of offsetting economic benefits, are likely to generate losses.

Furthermore, based on an examination of the U.S. public record, there are few valid and verifiable reasons for the existence of any such subsidy. For example, there is no mention of why the I-PASS Subsidy is given out. Nor is there any explanation of how much it costs, although the minimum loss is likely to be the number of subsidy awards times the cost of its component parts.

So how much does it cost Illinois when transponder users fail to pay their tolls in real time? This Essay asks and answers this question, at least for the V-Toll Subsidy component of the I-Pass Subsidy, in the first fiscal year after new rules went into effect (2018). The minimum cost turns out to be $9,535,974.[11]

This preliminary conclusion is reached by focusing on a single economic cost that arises from the V-Toll Subsidy, which is the state's forgiveness of certain incidental damages (i.e., incidental losses). These incidental losses are relatively small in comparison with the full measure of potential losses that are generated by title 92, section 2520.550 of the Illinois Administrative Code.[12] Incidental losses, which are often recovered under U.S. commercial

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Rauner's budget for fiscal year 2019, was extended to those enrolled in three of the state's five major pension systems: the State University Retirement System, or SURS; Teachers' Retirement System, or TRS; and State Employees' Retirement System, or SERS. SERS accounted for all the program's savings over the year, according to the Civic Federation. SURS and TRS still had not fully implemented the program by the end of the fiscal year. Each of the three participating systems endured delays in rolling out the program, but SERS officials told the Civic Federation delays did not factor into that system's failure to reach savings projections. The program consisted of two separate buyout plans: One was a cost-of-living adjustment buyout offered to Tier 1 members, who are enrollees hired before 2011. This plan gave members the option to voluntarily adjust their future 3% compounding increases to a 1.5% simple annual increase, in exchange for an immediate lump payment of 70% of the net value of their future increases under the higher formula. Lawmakers claimed this would save $382 million. The other applied to 'inactive' members – those eligible for state pensions but no longer employed by the state. This option allowed pensioners to collect 60% of the net value of their pension annuity in a lump sum payment. Lawmakers projected $41 million in savings from this plan.").

    11.　　*See infra* Table 1.

    12.　　This Essay does not compute any of the other economic losses that arise from administering the V-Toll Subsidy under title 92, section 2520.550 of the Illinois Administrative Code, which include the cost of providing toll violators with notice that their grant of relief is exhausted via email or robo-call. *See* ILL. ADMIN. CODE tit. 92, § 2520.550(c) (2020) ("I-PASS customers who are V-Tolled more than five times in a calendar month on any individual license plate . . . will be charged the cash toll rate for the sixth and every subsequent V-Toll incurred during that month. . . . The Tollway shall endeavor to provide the I-PASS customer with electronic or robo-call notice within 24 hours after the sixth V-Toll transaction [at its own cost].").

contracts, are damages that are available to non-breaching parties when non-performance imposes a downstream cost.[13]

Illinois's failure to offset its incidental losses, which could be achieved by simply holding transponder users to account for their failures to comply with the law, is what this Essay refers to as the minimum economic cost of the V-Toll Subsidy. These incidental losses are generated by Illinois's deployment of a third-party Video Tolling ("V-Tolling") system. V-Tolling is used for atypical enforcement situations,[14] so as to offset the cost of over 55 million transponder user violations.[15]

V-Tolling assures substantial compliance by filming license plates, at regular intervals, on state-administered roadways.[16] And whenever the system films a driver not paying what is owed, a V-Toll is issued.[17] V-Tolling does all of that, in addition to putting the driver on notice of a toll violation by identifying them and initiating communication, for a charge of $0.23 per transaction.[18]

This V-Toll fee, which costs $0.15 more than if the regular toll enforcement system is used, is paid by Illinois on behalf of all toll violators. The extra $0.15 will later be collected from every toll violator who seemingly never had any intention of paying, i.e., any toll violators without a valid electronic transponder. But if the toll violator has a valid transponder, which

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Other related costs, which are not required to be incurred under section 2520.550, include mailings, website updates, email correspondence, faxes, administrative proceedings, collections and employee time that is spent on this subsidy. The economic cost of these administrative burdens has yet to be accurately measured. But if these additional and different costs are added to Illinois's incidental losses in 2018, then the V-Toll Subsidy costs more than $9,535,974.

13.   *Compare* 810 ILL. COMP. STAT. 5/2-710 (2018) (describing how incidental damages for a "seller include any commercially reasonable charges, expenses or commissions incurred in stopping delivery, in the transportation, care and custody of goods after the . . . breach, in connection with return or resale . . . or otherwise resulting from the breach"), *with* 810 ILL. COMP. STAT. 5/2-715 (2018) (describing how incidental damages for a buyer include any measurable losses "in connection with effecting cover and . . . reasonable expense incident to the delay or other breach").

14.   *See generally What are Video Tolls?, supra* note 10 (describing how the V-Toll Subsidy "is . . . a courtesy to help I-PASS customers avoid" paying incidental damages to Illinois, which arise from that driver's documented toll violations).

15.   *See generally* Response to FOIA request found at Randall K. Johnson, V-Toll Subsidy - 2018 Dataset–Computations – 021721 (2018) [hereinafter V-Toll Subsidy Dataset] (unpublished data set) (on file with author); *see also Freedom Of Information Act (FOIA)*, ILL. TOLLWAY, https://www.illinoistollway.com/about/foia [https://perma.cc/J8K3-GPGF] (fielding requests for Illinois Tollway data). This Essay asserts that there were 63,573,162 V-Toll Subsidies in 2018. *Id.* This number was adjusted from the original number of awards reported by the state to this author, so as to permit the subsidy to be tied to county location in addition to zip code. *Id.* The primary reason for this adjustment, which accounts for the fact that certain zip codes are located in more than one county, is so V-Toll data can be used in different types of economic/distributional analyses.

16.   *See What are Video Tolls?, supra* note 10.

17.   *Id.*

18.   CHI. TRIB., *supra* note 6.

creates a presumption that they intended to pay, then Illinois does not collect the V-Toll fee. The failure to collect this $0.15 difference, as incidental damages, may be the minimum cost of a V-Toll Subsidy.

Although there are few valid reasons for Illinois to provide any such relief to transponder users, as most failures to pay stem from avoidable human errors such as the failure of transponder users to bring their unit along on a trip or to properly mount their transponder,[19] the V-Toll Subsidy still persists over time. As of this writing, transponder users may receive the subsidy up to five times every month.[20] This translates into 60 times a year, at a total cost of $9 per transponder user.

This Essay asserts that the appropriate remedy for human, or electronic processing, errors is not to award state subsidies to wrongdoers. Especially when such subsidies create perverse incentives, which discourage compliance and unjustifiably waste public resources. Instead, better incentives should be put into place that encourage economically and socially beneficial behavior.

Supporters of this subsidy may argue that a $9 per user loss is not very much.[21] But, such an argument is not very convincing, as there are at least 4.5 million transponder users in Illinois.[22] If all 4.5 million transponder users got the maximum subsidy, it will cost Illinois about $40,500,000.

Such a potentially costly subsidy needs to be justified, especially considering Illinois's ongoing budgetary issues.[23] But, as of this writing, the

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19.   Many third parties agree that Illinois's overly forgiving toll payment policies, which go beyond the V-Toll Subsidy to include a Traffic Ticket Exemption and 50 Percent Toll Rate Discount, "hardly make[] sense [as] . . . [n]o penalty for forgetting to" bring along an electronic transponder when using the Illinois Tollway, or intentionally failing to bring along a transponder, "means there's no incentive to" comply with the law. CHI. AUTO. TRADE ASS'N, *supra* note 8.

20.   *See generally* CHI. TRIB., *supra* note 6 ("Under the new rules," there are no sanctions for failing to comply with the law, i.e., no sanctions for failing to pay tolls in real time occur "until a car has racked up five v-tolls in a month.").

21.   Other states provide little to no V-Toll Subsidy, even if V-Toll fees are high. So, Illinois does not have to either. *Cf.* Jossie Carbonare, *Pennsylvania E-ZPass Customers May Be Paying Extra in V-Toll's While Traveling on the Turnpike,* FOX43 (Aug. 1, 2019, 11:04 PM), https://www.fox43 .com/amp/article/news/local/contests/pennsylvania-e-zpass-customers-may-be-paying-extra-in-v-tolls-while-traveling-on-the-turnpike/521-55e8ef26-73c8-49e7-a88e-637565dc63c3 [https:// perma.cc/PK4J-E9KW] ("[V-Toll] is a $10 charge that is automatically taken from E-ZPass customer accounts when the device, also known as a 'Transponder' doesn't register when passing through a toll . . . . As a one-time courtesy, [i.e., a one-time subsidy] the turnpike will adjust V-Toll charges within 90 days of the date of a charge . . . .").

22.   2018 YEAR IN REVIEW: ILLINOIS TOLLWAY ANNUAL REPORT, ILL. TOLLWAY (2018), https://www.illinoistollway.com/2018annualreport [https://perma.cc/U367-S3WU].

23.   *See generally* Matt Egan, *How Illinois Became America's Most Messed-Up State,* CNN BUS. (July 1, 2017, 8:51 AM), https://money.cnn.com/2017/06/29/investing/illinois-budget-crisis-downgrade/index.html [https://perma.cc/FM6R-THZ3] (explaining that "[a]fter decades of . . . mismanagement, Illinois is now grappling with $15 billion of unpaid bills"). The need to critically assess how scarce public resources are used by states, especially in light of the novel coronavirus pandemic ("COVID-19"), has been taken to heart by other states. And perhaps Illinois should do the very same thing. *See* Shawn Hubler, *Colleges Slash Budgets in the Pandemic, With 'Nothing Off-Limits',* N.Y. TIMES (Nov. 2, 2020), https://www.nytimes.com/2020/10

state has yet to compute the cost of its V-Toll Subsidy. Neither has Illinois justified this subsidy on economic nor distributional grounds.

To fill that gap, this Essay asks Illinois to compute and justify the cost of awarding its V-Toll Subsidy. This subsidy takes the form of state forgiveness of incidental damages, which are losses that arise from the failure of transponder users to perform under their toll payment contracts, so as to shield these toll violators from the consequences of each breach. One downside to awarding the V-Toll Subsidy may be moral hazard, which is a situation in which one consumes more of a subsidized good than if they had to pay full price for it, and other inefficiencies. It remains an open question of whether, and how, countervailing considerations may outweigh this downside.

As a result, new research will be needed to find out whether the V-Toll Subsidy is cost-justified. The Essay does some of this work, which should be built upon by the state and its agents, in finding out the minimum per-unit cost of this subsidy during a one-year period (2018). That per-unit cost is subsequently multiplied by the number of times that the V-Toll Subsidy is given. The sum of these numbers is the minimum economic cost of providing this subsidy (i.e., the minimum economic cost of not collecting incidental damages/excusing a transponder user's failure to pay in full and in real-time).

So as to focus upon its key issue presented, the Essay does not seek to challenge Illinois's right to award state subsidies on a discretionary basis. Nor does this Essay assume that the justifications probed in the Essay, whether they are grounded in economic analysis or distributional equity, are the only potentially valid bases for assessment. The Essay also does not assert that back-of-the-envelope analyses, such as the arithmetic-based approach that is used here, should serve as the sole basis for Illinois's decision-making. This Essay merely asks whether some valid economic justifications must be provided in order for the V-Toll Subsidy to continue unabated.

In answering this question, the Essay draws on recent scholarship in law and related fields. It is informed by law and economics research that looks at the minimum cost of specific public policies,[24] and it builds on interdisciplinary scholarship showing that overly forgiving policies may have hidden inefficiencies and unexpected outcomes.[25] A final influence is

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/26/us/colleges-coronavirus-budgetcuts.html?actions=click&module=Top%20Stories&pgtype=Homepage [https://perma.cc/HUK2-WMNZ] ("Daniel Meisenzahl, a spokesman for the University of Hawaii, said the 10-campus system had embarked on an exhaustive fiscal review in which 'every single unit' was being examined . . . .").

    24.   *See, e.g.*, Emmanuel Saez & Gabriel Zucman, *How to Tax Our Way Back to Justice*, N.Y. TIMES (Oct. 11, 2019), https://www.nytimes.com/2019/10/11/opinion/sunday/wealth-income-tax-rate.html [https://perma.cc/C8HT-MNEC] ("And until now there were no estimates of the total tax burden . . . ."); Gregory H. Shill, *Should Law Subsidize Driving?*, 95 N.Y.U. L. REV. 498, 504 (2020) (arguing "that our legal regime . . . stimulates a greater quantity of driving than would be socially optimal" (emphasis omitted)).

    25.   *See, e.g.*, Randall K. Johnson, *Uniform Enforcement or Personalized Law? A Preliminary Examination of Parking Ticket Appeals in Chicago*, 93 IND. L.J. SUPPLEMENT 34, 58–59 (2018)

research in local government law, which links overly forgiving public policies to state-level budgetary issues.[26]

Within this context, the Essay makes contributions to all three lines of research. It does so by computing the annual cost of the V-Toll Subsidy in 2018. It also shows that overly forgiving policies may have perverse incentives that encourage moral hazard and public sector waste, which lead to unjustified economic losses. And it shows that any unjustified economic loss may be significant in light of state budgetary issues.[27] In addition to these contributions, this Essay also identifies some related and equally questionable subsidies and gives several reasons for U.S. states to rethink their provision.

The Essay, therefore, may be understood as one in a series of papers about overly forgiving public policies. This one builds upon that project by critically analyzing the V-Toll Subsidy. The Essay proceeds in Part II to explain its methodological approach. Part III describes the Essay's positive analysis. Part IV contains normative recommendations. And Part V concludes its analysis.

II. METHODOLOGY

This Essay introduces a new Illinois Tollway dataset, which counsels for reevaluation of the V-Toll Subsidy. It reaches that conclusion by analyzing V-Toll Subsidy data collected in the normal course of state business.[28] All data and analysis are expressly limited to Fiscal Year 2018.

Arithmetic is used to calculate the economic cost of the V-Toll Subsidy. This branch of mathematics, by definition, deals "with the application of the operations of addition, subtraction, multiplication, and division."[29] For the

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(describing the possibility "that more advantaged zip codes may have higher administrative costs, and lower parking ticket error rates, than disadvantaged zip codes").

26. *See, e.g.*, Randall K. Johnson, *Why Police Should Protect Complainant Autonomy*, 103 MINN. L. REV. HEADNOTES 114, 114 (2019) (introducing "a simple way to limit the high cost of police misconduct, which is informed by background principles from U.S. civil procedure").

27. *See generally* ADAM SCHUSTER, ALEC MENA & TRAVIS NIX, ILL. POL'Y INST., WASTE WATCH: NEARLY $100M OF WASTE IN ILLINOIS STATE AND LOCAL GOVERNMENT (2018), https://www.illinoispolicy.org/reports/waste-watch-nearly-100m-of-waste-in-illinois-state-and-local-government [https://perma.cc/ALS8-79B3] (exploring wasteful Illinois government spending and its resulting burden on taxpayers). "Illinois taxpayers see too many of their tax dollars wasted . . . . Much of the misuse of tax dollars is related to structural problems in how Illinois governments [select policies, ignore their costs and] spend money." *Id.*

28. *See generally* Letter from Freedom of Info. Officer Gina Sabbia to Randall K. Johnson (Dec. 2, 2019) (on file with author) ("The Illinois Tollway is in receipt of your FOIA request . . . . In that request, you asked for the following . . . : 1. Please identify the total number of video tolls by I-PASS Account Holder's Zip Code, along with the total number of toll transactions . . . .").

     Follow-up research may combine these data with other information, so as to go beyond the limited scope of this Essay. Such research could measure the actual impact of the 2018 V-Toll Subsidy reforms, perhaps using regression analysis or difference-within-differences, in order to find out if any reform impacts transponder take-up/usage rates in subsequent years. In the event that the V-Toll Subsidy is eliminated, then the same type of analyses may be undertaken.

29. *Arithmetic*, MERRIAM-WEBSTER, https://www.merriam-webster.com/dictionary/arithmetic

purposes of this paper, which focuses on the minimum cost of providing one type of subsidy, arithmetic is used to calculate the sum of two key numbers. The two numbers that are multiplied, at least in this Essay, are the number of V-Toll Subsidies that were awarded in Fiscal Year 2018 and the per-unit cost of providing these subsidies that year.

This method is used in the Essay for three reasons. First, arithmetic is helpful in evaluating Illinois' level of investment in the V-Toll Subsidy. It also creates a standard unit for potentially comparing the V-Toll Subsidy with other public investments. Finally, this standard unit provides a valid metric to determine if such a high level of public investment should continue going forward.

Arithmetic, however, may not prove as useful if certain methodological issues have been introduced. As such, these potential issues are deliberately identified. And, hopefully, any such methodological issues are put to rest.

The Essay, for example, limits selection effects by looking at the first fiscal year after new V-Toll Subsidy rules went into effect. It also reduces the possibility of data cleansing problems by relying solely upon information that is collected in the normal course of business. Certain measurement issues, such as issues arising from changes in state data collection practices, could have been avoided by focusing on 2018. A final set of issues may have been limited simply by using standard units.

III. POSITIVE ANALYSIS

One way to determine whether a public policy is justified, at least in economic terms, is to determine its minimum cost. As a result, this Essay calculates the minimum economic cost of the V-Toll Subsidy during Fiscal Year 2018.[30] It does so, initially, by determining the number of times that the Illinois Tollway gives out the subsidy.[31]

The annual number of V-Toll Subsidy awards, at least in 2018, is then multiplied by their per-unit cost.[32] The sum of these numbers is its minimum economic cost, at least during this Essay's one-year study period.[33] That minimum cost does not include additional and different expenses that are related to Illinois administering this subsidy program, which arise from giving notice to drivers, investigations, driver appeals, and post-appeal enforcement of final judgments.

According to 2018 information from the Illinois Tollway, which is collected in the normal course of business, there were 63,573,162 times that

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[https://perma.cc/42K3-RPZZ].

30.   *See infra* Table 1.

31.   *See* V-Toll Subsidy Dataset, *supra* note 15.

32.   *See infra* Table 1.

33.   *See infra* Table 1.

the V-Toll Subsidy was awarded.[34] This number was adjusted from the original number of awards reported by the state.[35] One reason for making this adjustment is to permit subsidies to be tied to county location in addition to zip code.[36]

This adjustment, which accounts for the fact that certain zip codes are located in more than one county, allows V-Toll data to be used in different types of distributional analyses. Options include perfect equality of treatment and the Difference Principle. The former requires similarly situated people to be treated in a standard way, whereas the latter sees equality as a function of fair access to opportunity.[37]

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34.   *See* V-Toll Subsidy Dataset, *supra* note 15.

35.   *See infra* Table 1. This adjustment has been made by the author, in order to create standard units.

36.   As this author explained in several earlier scholarly articles, which evaluated a range of public policies in Illinois: "Counties are an appropriate unit of analysis because this local level of government is present in every U.S. state. As such, counties are especially useful for" evaluating public policies and/or administrative practices that are used by multiple states in a specific Fiscal Year or over time. Randall K. Johnson, *How Tax Increment Financing (TIF) Districts Correlate with Taxable Properties,* 34 N. ILL. U. L. REV. 39, 41 n.21 (2013) (citing DAVID KENNEY & BARBARA L. BROWN, BASIC ILLINOIS GOVERNMENT: A SYSTEMATIC EXPLANATION 143–45 (3d ed. 1993)); Randall K. Johnson, *How Mobile Homes Correlate with Per Capita Income,* 11 CAL. L. REV. ONLINE 91, 92 n.4 (2020).

37.   For more on these two types of distributional analyses, see Julian Lamont & Christi Favor, *Distributive Justice,* STAN. ENCYCLOPEDIA OF PHIL. ARCHIVE (Sept. 26, 2017), https:// plato.stanford.edu/archives/win2017/entries/justice-distributive [https://perma.cc/AKV4-E3AZ] (comparing how "Strict Egalitarianism . . . calls for the allocation of equal material goods to all members of society" with how "[t]he Difference Principle permits diverging from strict equality so long as the inequalities in question would make the least advantaged in society materially better off than they would be under strict equality."). For more on the Difference Principle, see its primary source material. *See, e.g.,* JOHN RAWLS, POLITICAL LIBERALISM 5–6 (Expanded ed. 2005). These two valid tests are used in this Essay to determine whether the V-Toll Subsidy distribution, at least in 2018, is justified on fairness grounds, even if there is no evidence that it is cost justified. *See infra* note 52 and accompanying text. Among the other fairness measurements mentioned, population density is understood to be a valid measure of disadvantage in states like Illinois. Linda Poon, *Cities Are Sinking Under the Weight of Urban Development,* BLOOMBERG CITYLAB (Feb. 23, 2021), https://www.bloomberg.com/news/articles/2021-02-23/big-buildings-can-cause-cities-to-sink-faster?srnd=citylab [https://perma.cc/2KRM-39WQ].

> A new study seeks to quantify how much the sheer weight of the built environment contributes to the sinking of cities, a geological phenomenon known as land subsidence. While urbanization is just one small cause of this phenomenon among several, the paper in the journal *AGU Advances* estimates that its impact is only likely to grow as people move to cities in greater numbers. As a result, densely packed cities are likely to sink faster than less developed areas. . . . The impact of all this downward pressure may be small compared to the other contributors of land subsidence. But Parsons argues that the weight of urban development will be increasingly significant all over the world as people continue migrating to cities, which will in turn see more development to accommodate the population increase. By one estimate, some 70% of the world's population will live in large urban areas by 2050.

Id.

Next, this Essay identifies the per-unit cost of awarding the V-Toll Subsidy.[38] The per-unit cost is assumed to equal the difference between the Video Tolling fee of $0.23 and the default toll system's $0.08 fee.[39] Subtracting these two numbers yields a per-unit cost of $0.15 for each award.[40]

Finally, the adjusted number of V-Toll Subsidy awards is multiplied by its per-unit cost.[41] By doing so, a finding may be made about this subsidy's economic cost in 2018.[42] The result is that the V-Toll Subsidy costs a minimum of $9,535,974 during the Essay's one-year study period.[43] All relevant data[44] and computations are summarized in Tables 1–7 of the Appendix.[45]

IV. NORMATIVE ANALYSIS

The V-Toll Subsidy has a minimum cost of $9,535,974.[46] This amount is relatively small, at least as a share of the Illinois budget.[47] But in light of Illinois' ongoing budgetary issues, every line item still needs to be justified in terms of economic efficiency and/or any other valid grounds.[48]

Requiring valid justifications for the V-Toll Subsidy potentially has positive and normative implications. If this subsidy is evaluated on conventional economic efficiency grounds, for example, it is unlikely to be cost-justified. The test for whether the subsidy meets such a standard is if it has a positive return-on-investment or cost-benefit ratio.

The V-Toll Subsidy's return-on-investment and cost-benefit ratio is unclear based on the Illinois Tollway's stated reasons for providing this subsidy. As such, it cannot serve as a basis for determining the subsidy's viability.[49] And it therefore cannot justify the existence of this subsidy.

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38.   *See* CHI. TRIB., *supra* note 6.

39.   *See id.*

40.   *See id.*

41.   *See infra* Table 1.

42.   *See infra* Table 1.

43.   *See infra* Table 1.

44.   *See* V-Toll Subsidy Dataset, *supra* note 15.

45.   *See infra* Tables 1–7.

46.   *See infra* Table 1.

47.   *See* COMM'N ON GOV'T FORECASTING & ACCOUNTABILITY, ILL. GEN. ASSEMBLY, STATE OF ILLINOIS BUDGET SUMMARY: FISCAL YEAR 2018, at 24 (2017), https://cgfa.ilga.gov/Upload/FY2018BudgetSummary.pdf [https://perma.cc/6XY5-2Z9E] (describing Illinois as having a state budget in excess of $36,000,000,000 in 2018).

48.   *See supra* note 23 and accompanying text.

49.   *See supra* note 10 and accompanying text. Follow-up research could build on the approach described in this paper or in earlier works, which used regression and other more complex methods to make findings about whether subsidies are cost justified. *See generally* José Manuel Vassallo, Javier Heras-Molina, Laura Garrido & Juan Gomez, *Urban Toll Highway Concession System in Santiago, Chile: Lessons Learned After 15 Years*, 26 J. INFRASTRUCTURE SYS. 05020004-1, 05020004-2 (2020) (explaining that this paper contained "a broad set of effects, such as urban mobility and competition/cooperation with public transportation modes, impact on land use and urban environment, public acceptability,... enforcement of the electronic

But if perfect equality of treatment is the test, which may be a valid way to establish distributional equity, the V-Toll Subsidy clearly does not measure up.[50] For example, when V-Toll Subsidy awards are divided up among the 102 Illinois counties, it is apparent that these public benefits are not equally distributed. As such, the V-Toll Subsidy cannot be cost-justified using this measure. As a result, reevaluation of this state subsidy will be needed so as to justify it existence.

A similar conclusion may be reached if an alternative conception of distributional equity is used. The most well-known of these alternative conceptions of distributional equity is the Difference Principle, which "permits diverging from strict equality so long as the inequalities in question would make the least advantaged in society materially better off than they would be under strict equality."[51] Under this alternative test, the V-Toll Subsidy continues to be unjustified for one-third of the traditional measures

payment system, and . . . economic performance of [any subsidies that were awarded]").

50. *See generally* Lamont & Favor, *supra* note 37 (exploring ideas of fairness, justice and equality in the distribution of public goods and services); RAWLS, *supra* note 37 (same). Follow-up research could build on the approach described in this paper, or in earlier works, which used regression and other more complex empirical methods to make findings about whether subsidies are cost justified in distributional equity terms. *Compare* Andrew Evans, *Equalising Grants for Public Transport Subsidy,* 19 J. TRANSP. ECON. & POL'Y 105, 105 (1985) ("If central government has available £x of grant to be distributed to local authorities for subsidy to local public transport, what principles might reasonably be invoked in its distribution, and what kind of outcomes will they produce? These questions are considered . . . on the basis of the *equalisation principle.* This states that central government grant should be distributed to local authorities in such a way that all authorities are able to provide a common level of service . . . ." I.e., the "equalisation principle" means perfect equality of treatment), *with* Masatoshi A. Abe, *Distributional Equity and Optimal Pricing of Urban Transport,* 9 J. TRANSP. ECON. & POL'Y 178, 184 (1975) (explaining that his research study "discussed the optimal pricing of urban transport with particular attention to the distributional aspect of pricing").

51. Lamont & Favor, *supra* note 37.

of disadvantage in the state.[52] With that in mind, this Essay counsels for a full reevaluation of the V-Toll Subsidy by the state.[53]

This Essay's normative implications, therefore, are relatively straightforward. For example, so as to verify the conclusion that the V-Toll Subsidy is not cost justified in economic terms, Illinois should do its own return-on-investment and cost-benefit analyses. If such research is successfully undertaken, it could help Illinois to confirm or deny this Essay's preliminary findings.

Illinois also might consider doing a conventional analysis of how the V-Toll Subsidy is distributed. One way to carry out this work is by looking at county-level, zip code-level, household-level, and individual toll violator-level characteristics. As a result, the Illinois Tollway can establish if there is perfect equality of treatment. If successfully conducted, conventional distributional analysis may yield additional insights into whether the V-Toll Subsidy must go.

Lastly, the state could do an alternative type of distributional analysis in order to confirm or deny this Essay's preliminary findings. For example, Illinois can find out how much of the subsidy has been given to its least advantaged residents.[54] One way to successfully carry out this work is by using race, income, and location as proxy variables. As a result, the Illinois Tollway can establish if there are equitable distributive effects based on those variables. If successfully undertaken, using the categories of disadvantage that Illinois views as the most important under the circumstances, such an analysis also could help to determine the future viability of this subsidy.

V.   CONCLUSION

To review, tolls are levies with a limited base. This base is made up, exclusively, of drivers that pay user fees in order to access certain state-

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52.   *Compare infra* Table 2, *with infra* Table 3 (finding that counties with a higher-than-average percentage of White residents got 0.4 percent of the V-Toll Subsidy awards, whereas counties with a less-than-average percentage of White residents received 99.6 percent of awards); *compare infra* Table 4, *with infra* Table 5 (finding that counties with higher-than-average incomes got 99.5 percent of the V-Toll Subsidy awards, whereas counties with less-than-average incomes got .5 percent of awards); *compare infra* Table 6, *with infra* Table 7 (finding that counties with higher-than-average amounts of space per person got .5 percent of the V-Toll Subsidy awards, whereas counties with lower-than-average amounts of space per person got 99.5 percent of awards).

There are several potential reasons for the existence of such skewed distributions. Such distributions may be explained, for example, by the geographic location of the public infrastructure that gave rise to the purported need for a subsidy, how the subsidy is delivered by the state, the personal characteristics of subsidy recipients and the mores of subsidy recipients. Additional research should take care to determine whether or not comprehensive analyses provide better explanations than narrowly framed ones. It is commonly assumed that more complexity is better, but this author is not so sure.

53.   *See supra* note 52 and accompanying text.

54.   In the event that tolls adversely impact the least well off, at any time, Illinois will be justified in providing them with a subsidy. One way to do so may be to provide a free or reduced-price electronic payment transponder to the least-well-off members of society.

administered roadways. In Illinois, every single toll is a function of three factors. These factors are vehicle characteristics, tollway entry point, and how far a driver goes.

It is commonly assumed that any toll violation, i.e., any failure to pay in full and in real-time, results in fees and sanctions. That assumption, however, is only partly true due to overly forgiving policies for transponder users. This Essay sheds light on the high cost of such an overly forgiving state policy, in economic and distributional terms, but there still is more to be done.[55]

Although the economic cost of the V-Toll Subsidy is relatively small ($9,535,974),[56] at least as a share of the 2018 Illinois budget ($36,000,000,000),[57] this policy still needs to be justified using valid bases. Among the justifications explored in the Essay are economic efficiency, perfect equality of treatment and distributional equity. None of the three valid justifications, at least at the time of this writing, are unquestionably present for the V-Toll Subsidy..[58] As such, Illinois should reevaluate it.

There also are other reasons why Illinois should reevaluate its V-Toll Subsidy. First, the act of reevaluation raises the possibility that almost $10 million could be saved in a single fiscal year.[59] Second, it raises the possibility that Illinois could realize additional savings in the form of costs avoided. Lastly, it shows why related policies, such as what this author refers to as the Pay-By-Plate Subsidy and the Cash Underpayment Subsidy, also must be subject to additional scrutiny.[60]

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55. *See infra* Table 1.

56. *See infra* Table 1.

57. *See* COMM'N ON GOV'T FORECASTING & ACCOUNTABILITY, *supra* note 47, at 24.

58. *See supra* note 52 and accompanying text.

59. These now-unencumbered funds could be used to limit Illinois's budgetary issues or award a more justified subsidy. Any such subsidy may be justified by its economic cost, perfect equality of treatment and/or the Difference Principle. *Cf. Governor Hogan: E-ZPass Transponders Free for Maryland Drivers,* FOX 5 WASH., D.C. (May 23, 2018), https://www.google.com/amp/s/www.fox5dc.com/news/governor-hogan-e-zpass-transponders-free-for-maryland-drivers.amp [https://perma.cc/3GZQ-T5QU] ("The $7.50 fee for E-ZPass Maryland transponders is being waived and the automated toll devices will now be free for new customers . . . . [I]t will save Maryland residents about $46 million over the next five years.").

60. The Pay By Plate Subsidy is a recent addition to the list of related subsidies which, in the absence of offsetting economic benefit for the state, is likely to generate an unjustified economic loss. This potential economic loss may have two different origins, which are: foregone traffic ticket revenue; and uncollected incidental damages. The first category of loss may be a function of the number of subsidy awards times the cost of a traffic ticket, whereas the second category could be the function of the number of subsidy awards times the economic cost of failing to pass along Illinois's incidental losses to transponder users. *See Pay Unpaid Tolls, supra* note 6. An older example of a related Illinois subsidy is the Cash Underpayment Subsidy. This subsidy is provided only to toll violators that have partially paid in cash. The Cash Underpayment Subsidy also generates unjustified economic losses, which are a function of the number of subsidy awards times the difference between the cash rate at the time of the toll violation and the amount paid by each offending toll violator in cash. *See, e.g.,* Jon Hilkevitch, *Tollway Faces Out-of-State Scofflaws,* CHI. TRIB. (Sept. 22, 2003), https://www.chicagotribune.com/news/ct-xpm-2003-09-22-

The Illinois Tollway is likely to challenge any V-Toll Subsidy reform, especially in light of its recent regulatory actions.[61] It is well-established that this state agency's leadership sincerely believes that "both the Tollway and customers are better served by providing as much opportunity as possible for customers to pay."[62] That flawed belief persists despite the fact there is no evidence that excessive forgiveness, at least within the context of levy enforcement, leads to any net gains.[63]

In the event that the Illinois Tollway reconsiders its anti-reform position, perhaps after doing its own follow-up economic and distributional analyses, it should take the following steps.[64] Initially, the Illinois Tollway may want to explain its reasons for reevaluating the V-Toll Subsidy.[65] These reasons could include the fact that such a subsidy may not be economically justified, or,

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0309220158-story.html [https://perma.cc/8HFM-95QS] (explaining that the state's Cash Underpayment Subsidy arose from the fact that Illinois "[t]ollway officials say a fine won't be sent if on a couple of occasions the amount paid is a nickel or a dime short, or if a vehicle goes through [a toll] without paying at all fewer than five times").

61.   *See Illinois Motorists Won't be Fined for Unpaid Tolls in New Reform Package*, 23WIFR (June 26, 2020, 9:49 AM), https://www.wifr.com/2020/06/25/illinois-motorists-wont-be-fined-for-unpaid-tolls-in-new-reform-package [https://perma.cc/R8AD-VCV3] (announcing reforms "featuring a significant reduction to the costs faced by motorists when tolls are left unpaid"). This new Illinois Tollway policy seems to be justified by perfect equality of treatment, at least with respect to toll violators. It is an open question of whether this policy is justified on economic grounds or by the Difference Principle.

62.   *Illinois Tollway Launches Tolling Reform And Relief Package*, ILL. TOLLWAY (June 25, 2020), https://www.illinoistollway.com/media-center/inside-the-tollway?urlTitle=illinois-tollway-launches-tolling-reform-and-relief-packageentryId856702entryId#:~:text=The%20Illinois%20Tollway%20today%20announced,when%20tolls%20are%20left%20unpaid.&text=%E2%80%9CWe%20have%20a%20remarkable%20tolling,with%20regard%20to%20unpaid%20tolls.%E2%80%9D [https://perma.cc/MN4D-AMZ8] (quoting Illinois Tollway Executive Director José Alvarez).

63.   *See* Rita de la Feria, *Tax Fraud and Selective Law Enforcement*, 47 J.L. & SOC'Y. 240, 265 (2020) (finding that governments enforcement measures result in "the maximization of revenue gains, regardless of whether those gains are the result of curtailing tax fraud").

64.   There are voices within the Illinois Tollway that have been calling for V-Toll Subsidy reforms, at least since 2008. *Cf.* SHANA WHITEHEAD, ILL. TOLLWAY, VIDEO TOLLING 4 (2016), https://www.illinoistollway.com/documents/20184/238500/20161114_CSPVideotolling.pdf/fe153a89-2adf-4232-89db-9384548a794e?version=1.0&t=1479420083447&download=true [https://perma.cc/X7LN-W9SC] (recommending that the Illinois Tollway "[t]rigger [an] additional 50 percent transaction charge after 10 video tolls on a single license plate in one month period"). This solution "[r]epresents intentional video tolling, capturing approximately 70 percent of video tolls – less than 3 percent of I-PASS accounts." *Id.* This change would allow, "E-ZPass video tolls [to] receive [an] additional charge on each transaction [,] . . . allow[] [users to receive] warning emails and text messages," and increase Illinois revenues by $20 million while decreasing annual costs by $5 million. *Id.*

65.   *Cf.* Diane Ring & Shu-Yi Oei, Falling Short In the Data Age 47 (Oct. 22, 2019) (unpublished manuscript), https://www.law.nyu.edu/sites/default/files/Falling%20Short%20in%20the%20Data%20Age%20-%20Oei%20and%20Ring.pdf [https://perma.cc/ED8A-YSMP] (explaining that "[a] defense of even seemingly meritorious fall-short spaces would need to explain why the benefits of [failing to hold people to account for violating the law may] outweigh the costs").

alternately, that its V-Toll Subsidy is distributed on an invalid basis: in a given year or over time.

Next, the Illinois Tollway should explain to its employees that "citizens are the owners of government and . . . public officials owe a fiduciary duty to act in . . . [taxpayers'] . . . best interest[s]."[66] As such, it could be a breach of fiduciary duty to give priority to the interests of late or non-paying citizens (i.e., it is a breach to prioritize the interests of drivers that do not pay tolls in real time). Reevaluating the V-Toll Subsidy is a simple way to prevent any such breach, at least for the Illinois Tollway, as it assures the protection of taxpayer interests by limiting unnecessary public waste.

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66.   DAVID H. HOFFMAN & JULIET S. SORENSEN, PUBLIC CORRUPTION AND THE LAW: CASES AND MATERIALS 49 (2017).

Finally, the Illinois Tollway should explain its reasoning to past V-Toll Subsidy recipients. Such an approach could help past recipients to understand why the subsidy is no longer available. This explanation also may result in fewer complaints, less opposition, and increased compliance.[67]

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67.   One reason that a public explanation may be needed is because some V-Toll Subsidy recipients feel increasingly entitled to receive its gratuitous benefits. *See, e.g.*, *Illinois I-Pass Rule Changes for Motorcycles*, TRIUMPH BONNEVILLE, https://triumphbonneville.org/illinois-ipass-rule-changes-for-motorcycles-is-a-bust [https://perma.cc/RFK9-6X5R]. Such entitlement is commonly referred to as an Endowment Effect. This term, which refers to a phenomenon long observed in both experimental and practical settings, was coined by Richard Thaler in his seminal Behavioral Economics article, *Toward a Positive Theory of Consumer Choice*, 1 J. ECON. BEHAV. & ORG. 39, 44 (1980). It captures the familiar idea that "people have a general tendency to value items more highly if they own them [or merely believe that they own them]." John Cassidy, *The Making of Richard Thaler's Economics Nobel*, NEW YORKER (Oct. 10, 2017), https://www.newyorker.com/news/john-cassidy/the-making-of-richard-thalers-economics-nobel/amp [https://perma.cc/X72S-ARAZ]. Other examples of the Endowment Effect in Illinois are identified in, and addressed by, a series of state court decisions between 2016 and 2020. *Compare* Johnson, *supra* note 26, at 130–31:

> [I]n light of the unsettled nature of the law, [and the unjustifiably high cost of failing to deter officer misconduct,] it is important to determine who owns police complaints. A [2016] Illinois case that provides useful insights . . . is . . . *Fraternal Order*, which interpreted 5 ILCS 140/7(1)(C) among other Illinois statutes, [and] shined a harsh light on the [Chicago Police Department's (CPD)] mistaken beliefs [about its ownership of police complaints]. It did so by strongly-implying, but never quite declaring, that police complaints cannot be owned by the CPD. One potential implication is that the CPD holds [police complaints, and the public information contained therein,] in trust for members of the general public, in keeping with the public trust doctrine, and cannot transfer title to its officers. Thus, even if such a transfer is the subject matter of an otherwise valid contract, it may not be permitted under the applicable law.

(footnotes omitted), *with* City of Chi. v. Fraternal Order of Police, No. 124831, 2020 WL 3273050, at *9–10 (Ill. June 18, 2020):

> While parties are generally free to make their own contracts, this court has long held that when a conflict exists between a contract provision and state law, as it clearly does in this case, state law prevails. . . . This doctrine is based on the common-law notion that courts will not lend judicial power to the enforcement of private agreements that are immoral or illegal. That is the precise situation presented here where a provision in a [Collective Bargaining Agreement (CBA)] contravenes explicit state law. . . . Based on our holding . . . that section 8.4 of the CBA violates explicit state law, [which builds upon the findings made by a lower court in 2016,] we reject the FOP's assertion that the arbitration award is enforceable . . . . (footnotes omitted).

APPENDIX

Table 1. Demographic Characteristics and Distribution of the V-Toll Subsidy in 2018

County	Race[68]	Income[69]	Population Density[70]	Higher Than Average Percentage of Whites (Median = 90.75%)	Higher Than Average Per Capita Income (Median = $50,766)	Less Than Average Amount of Population Density (Median = 46.35)	V-Tolls[71]	V-Toll Subsidy (V-Tolls Times $0.15 U.S. Dollars)
Adams County	91.5%	$48,454	76.8	Yes	No	No	4,052	$607.80
Alexander County	63.2%	$31,014	25.7	No	No	Yes	606	$90.90
Bond County	87.7%	$54,393	43.7	No	Yes	Yes	985	$147.75
Boone County	72.2%	$62,701	190.8	No	Yes	No	1,208,696	$181,304.40
Brown County	73.7%	$56,289	21.5	No	Yes	Yes	837	$125.55
Bureau County	87.4%	$54,271	38.0	No	Yes	Yes	36,669	$5,500.35
Calhoun County	97.3%	$53,641	18.9	Yes	Yes	Yes	65	$9.75
Carroll County	93.0%	$50,555	32.2	Yes	No	Yes	41,736	$6,260.40
Cass County	75.4%	$50,156	32.6	No	No	Yes	1,793	$268.95
Champaign County	66.8%	$49,586	210.8	No	No	No	90,380	$13,557
Christian County	94.9%	$50,668	46.0	Yes	No	Yes	2,309	$346.35
Clark County	96.4%	$52,068	31.1	Yes	Yes	Yes	1,169	$175.35
Clay County	95.9%	$47,427	28.3	Yes	No	Yes	574	$86.10
Clinton County	91.4%	$64,543	79.4	Yes	Yes	No	1,214	$182.10
Coles County	90.7%	$41,907	100.1	No	No	No	8,459	$1,268.85
Cook County	42.1%	$59,426	5,482.2	No	Yes	No	17,246,818	$2,587,022.70
Crawford County	90.8%	$47,468	42.4	Yes	No	Yes	791	$118.65
Cumberland County	96.6%	$50,680	31.2	Yes	No	Yes	8,647	$1,297.05

68.   See ILLINOIS WHITE ALONE, NOT HISPANIC OR LATINO, PERCENT BY COUNTY, INDEX MUNDI, https://www.indexmundi.com/facts/united-states/quick-facts/illinois/white-not-hispanic-population-percentage#table [https://perma.cc/AY2S-A662] (navigate to data concerning the United States, select the Data Item "White alone, not Hispanic or Latino, percent," then click on "Illinois").

69.   See Response to United States Census Bureau data request at Randall K. Johnson, Illinois_counties_spreadsheet_report (2018) [hereinafter Illinois County Spreadsheet Report] (unpublished data set) (on file with author) (referencing column titled "Median household income (in 2017 inflation-adjusted dollars)"); see also Build Your Business, Not Spreadsheets, CUBIT, https://cubit-data.myshopify.com [https://perma.cc/LHW7-QB4B] (providing services for compiling U.S. Census Bureau data). Fiscal Year 2017 data was used, at least for this category, since the kink point for the change in V-Toll Subsidy rules was early in 2018.

70.   See Illinois County Spreadsheet Report, supra note 69 (referring column titled "Population Density (square miles)").

71.   See V-Toll Subsidy Dataset, supra note 15.

County	Race	Income	Population Density	Higher Than Average Percentage of Whites (Median = 90.75%)	Higher Than Average Per Capita Income (Median = $50,766)	Less Than Average Amount of Population Density (Median = 46.35)	V-Tolls	V-Toll Subsidy (V-Tolls Times $0.15 U.S. Dollars)
De Witt County	94.4%	$55,411	39.7	Yes	Yes	Yes	3,235	$485.25
DeKalb County	76.3%	$58,343	165.0	No	Yes	No	1,429,242	$214,386.30
Douglas County	90.3%	$52,261	46.7	No	Yes	No	5,629	$844.35
DuPage County	66.3%	$84,442	2,835.4	No	Yes	No	13,929,327	$2,089,399.05
Edgar County	96.7%	$47,873	27.8	Yes	No	Yes	1,195	$179.25
Edwards County	96.2%	$49,632	28.7	Yes	No	Yes	348	$52.20
Effingham County	95.6%	$54,655	71.4	Yes	Yes	No	3,964	$594.60
Fayette County	92.2%	$44,541	29.9	Yes	No	Yes	852	$127.80
Ford County	93.5%	$50,851	27.3	Yes	Yes	Yes	18,081	$2,712.15
Franklin County	95.7%	$39,454	94.6	Yes	No	No	799	$119.85
Fulton County	91.6%	$48,599	40.3	Yes	No	Yes	1,576	$236.40
Gallatin County	95.4%	$42,450	15.7	Yes	No	Yes	228	$34.20
Greene County	96.1%	$44,502	24.0	Yes	No	Yes	854	$128.10
Grundy County	86.1%	$71,598	121.9	No	Yes	No	325,688	$48,853.20
Hamilton County	96.1%	$47,293	18.8	Yes	No	Yes	732	$109.80
Hancock County	96.0%	$51,460	22.5	Yes	Yes	Yes	876	$131.40
Hardin County	94.7%	$39,524	22.0	Yes	No	Yes	392	$58.80
Henderson County	95.8%	$47,428	17.7	Yes	No	Yes	2,234	$335.10
Henry County	90.2%	$55,755	59.6	No	Yes	No	20,594	$3,089.10
Iroquois County	89.8%	$48,857	24.7	No	No	Yes	38,019	$5,702.85
Jackson County	73.9%	$36,008	98.3	No	No	No	5,289	$793.35
Jasper County	97.0%	$56,523	19.4	Yes	Yes	Yes	421	$63.15

County	Race	Income	Population Density	Higher Than Average Percentage of Whites (Median = 90.75%)	Higher Than Average Per Capita Income (Median = $30,766)	Less Than Average Amount of Population Density (Median = 46.35)	V-Tolls	V-Toll Subsidy (V-Tolls Times $0.15 U.S. Dollars)
Jefferson County	85.5%	$46,109	66.2	No	No	No	1,172	$175.80
Jersey County	95.6%	$56,320	59.2	Yes	Yes	No	920	$138
JoDaviess County	94.5%	$55,532	35.6	Yes	Yes	Yes	41,039	$6,155.85
Johnson County	88.4%	$45,743	36.2	No	No	Yes	834	$125.10
Kane County	56.8%	$74,862	1,027.0	No	Yes	No	7,435,965	$1,115,394.75
Kankakee County	71.9%	$56,542	162.6	No	Yes	No	365,036	$54,755.40
Kendall County	68.4%	$89,860	399.4	No	Yes	No	3,177,989	$476,698.35
Knox County	82.7%	$41,972	69.9	No	No	No	7,081	$1,062.15
Lake County	61.0%	$82,613	1,578.5	No	Yes	No	4,712,533	$706,879.95
LaSalle County	85.0%	$54,693	96.4	No	Yes	No	213,462	$32,019.30
Lawrence County	84.8%	$44,504	42.4	No	No	Yes	323	$48.45
Lee County	86.1%	$58,319	47.2	No	Yes	No	238,974	$35,846.10
Livingston County	88.9%	$54,339	34.2	No	Yes	Yes	35,368	$5,305.20
Logan County	86.2%	$58,271	46.8	No	Yes	No	2,835	$425.25
Macon County	76.2%	$49,052	186.3	No	No	No	12,401	$1,860.15
Macoupin County	96.0%	$53,890	52.5	Yes	Yes	No	4,119	$617.85
Madison County	84.8%	$56,536	369.5	No	Yes	No	14,590	$2,188.5
Marion County	90.9%	$44,679	65.7	Yes	No	No	1,319	$197.85
Marshall County	94.6%	$55,173	29.8	Yes	Yes	Yes	5,634	$845.10
Mason County	96.4%	$44,695	25.2	Yes	No	Yes	545	$81.75
Massac County	88.0%	$42,168	59.4	No	No	No	173	$25.95
McDonough County	87.7%	$42,911	50.8	No	No	No	4,154	$623.10

County	Race	Income	Population Density	Higher Than Average Percentage of Whites (Median = 90.75%)	Higher Than Average Per Capita Income (Median = $50,766)	Less Than Average Amount of Population Density (Median = 46.35)	V-Tolls	V-Toll Subsidy (V-Tolls Times $0.15 U.S. Dollars)
McHenry County	86.6%	$82,230	511.5	No	Yes	No	2,830,629	$424,594.35
McLean County	79.3%	$64,573	146.1	No	Yes	No	65,737	$9,860.55
Menard County	95.5%	$62,368	39.1	Yes	Yes	Yes	1,474	$221.10
Mercer County	95.0%	$55,649	27.8	Yes	Yes	Yes	5,799	$869.85
Monroe County	96.3%	$74,410	89.2	Yes	Yes	No	660	$99
Montgomery County	93.2%	$47,807	40.6	Yes	No	Yes	3,075	$461.25
Morgan County	87.9%	$49,353	59.7	No	No	No	1,956	$293.40
Moultrie County	96.4%	$53,979	43.8	Yes	Yes	Yes	3,526	$528.90
Ogle County	86.6%	$57,655	67.1	No	Yes	No	452,562	$67,884.30
Peoria County	69.7%	$53,063	291.9	No	Yes	No	37,318	$5,597.70
Perry County	85.6%	$45,864	47.9	No	No	No	578	$86.70
Piatt County	96.2%	$67,360	37.3	Yes	Yes	Yes	9,871	$1,480.65
Pike County	96.0%	$41,387	18.8	Yes	No	Yes	326	$48.90
Pope County	90.6%	$41,139	11.4	No	No	Yes	1,060	$159
Pulaski County	63.7%	$34,655	27.4	No	No	Yes	629	$94.35
Putnam County	91.5%	$64,741	35.8	Yes	Yes	Yes	14,544	$2,181.60
Randolph County	84.8%	$49,717	55.8	No	No	No	395	$59.25
Richland County	95.0%	$46,454	43.8	Yes	No	Yes	394	$59.10
RockIsland County	71.1%	$51,426	335.7	No	Yes	No	48,846	$7,326.90
Saline County	91.3%	$40,722	62.9	Yes	No	No	1,528	$229.20

County	Race	Income	Population Density	Higher Than Average Percentage of Whites (Median = 90.75%)	Higher Than Average Per Capita Income (Median = $50,766)	Less Than Average Amount of Population Density (Median = 46.35)	V-Tolls	V-Toll Subsidy (V-Tolls Times $0.15 U.S. Dollars)
Sangamon County	80.2%	$58,687	225.0	No	Yes	No	45,133	$6,769.95
Schuyler County	93.4%	$47,321	15.8	Yes	No	Yes	1,089	$163.35
Scott County	96.9%	$48,542	19.6	Yes	No	Yes	1,253	$187.95
Shelby County	97.2%	$49,807	28.7	Yes	No	Yes	5,265	$789.75
St. Clair County	61.5%	$51,103	396.9	No	Yes	No	10,937	$1,640.55
Stark County	95.1%	$52,284	18.8	Yes	Yes	Yes	1,909	$286.35
Stephenson County	82.2%	$46,427	79.3	No	No	No	70,650	$10,597.50
Tazewell County	93.9%	$60,874	204.7	Yes	Yes	No	25,935	$3,890.25
Union County	91.1%	$46,716	40.7	Yes	No	Yes	923	$138.45
Vermilion County	77.9%	$44,930	85.5	No	No	No	9,616	$1,442.40
Wabash County	93.5%	$49,716	51.7	Yes	No	No	246	$36.90
Warren County	83.4%	$47,278	31.4	No	No	Yes	2,583	$387.45
Washington County	96.2%	$54,520	24.9	Yes	Yes	Yes	159	$23.85
Wayne County	96.0%	$46,405	22.9	Yes	No	Yes	711	$106.65
White County	96.2%	$46,279	27.6	Yes	No	Yes	459	$68.85
Whiteside County	84.4%	$51,969	81.3	No	Yes	No	97,542	$14,631.30
Will County	63.0%	$80,782	827.8	No	Yes	No	7,602,422	$1,140,363.30
Williamson County	89.3%	$48,600	159.6	No	No	No	6,955	$1,043.25
Winnebago County	68.5%	$51,110	553.3	No	Yes	No	1,464,383	$219,657.45
Woodford County	95.4%	$69,597	72.9	Yes	Yes	No	22,244	$3,336.60
All 102 Counties	x	x	x	x	x	x	63,573,162	$9,535,974.30

Table 2. County-Level Data: Higher Than Average Percentage of Whites and Distribution of the V-Toll Subsidy in 2018

County	Race[72]	Income[73]	Population Density[74]	Higher Than Average Percentage of Whites (Median = 90.75%)	Higher Than Average Per Capita Income (Median = $50,766)	Less Than Average Amount of Population Density (Median = 46.35)	V-Tolls[75]	V-Toll Subsidy (V-Tolls Times $0.15 U.S. Dollars)
Adams County	91.5%	$48,454	76.8	Yes	No	No	4,052	$607.80
Calhoun County	97.3%	$53,641	18.9	Yes	Yes	Yes	65	$9.75
Carroll County	93.0%	$50,555	32.2	Yes	No	Yes	41,736	$6,260.40
Christian County	94.9%	$50,668	46.0	Yes	No	Yes	2,309	$346.35
Clark County	96.4%	$52,068	31.1	Yes	Yes	Yes	1,169	$175.35
Clay County	95.9%	$47,427	28.3	Yes	No	Yes	574	$86.10
Clinton County	91.4%	$64,543	79.4	Yes	Yes	No	1,214	$182.10
Crawford County	90.8%	$47,468	42.4	Yes	No	Yes	791	$118.65
Cumberland County	96.6%	$50,680	31.2	Yes	No	Yes	8,647	$1,297.05
De Witt County	94.4%	$55,411	39.7	Yes	Yes	Yes	3,235	$485.25
Edgar County	96.7%	$47,873	27.8	Yes	No	Yes	1,195	$179.25
Edwards County	96.2%	$49,632	28.7	Yes	No	Yes	348	$52.20
Effingham County	95.6%	$54,655	71.4	Yes	Yes	No	3,964	$594.60
Fayette County	92.2%	$44,541	29.9	Yes	No	Yes	852	$127.80
Ford County	93.5%	$50,851	27.3	Yes	Yes	Yes	18,081	$2,712.15
Franklin County	95.7%	$39,454	94.6	Yes	No	No	799	$119.85
Fulton County	91.6%	$48,599	40.3	Yes	No	Yes	1,576	$236.40
Gallatin County	95.4%	$42,450	15.7	Yes	No	Yes	228	$34.20
Greene County	96.1%	$44,502	24.0	Yes	No	Yes	854	$128.10
Hamilton County	96.1%	$47,293	18.8	Yes	No	Yes	732	$109.80
Hancock County	96.0%	$51,460	22.5	Yes	Yes	Yes	876	$131.40
Hardin County	94.7%	$39,524	22.0	Yes	No	Yes	392	$58.80
Henderson County	95.8%	$47,428	17.7	Yes	No	Yes	2,234	$335.10
Jasper County	97.0%	$56,523	19.4	Yes	Yes	Yes	421	$63.15

72. *See* Index Mundi, *supra* note 68.
73. *See* Illinois County Spreadsheet Report, *supra* note 69.
74. *See id.*
75. *See* V-Toll Subsidy Dataset, *supra* note 15.

County	Race	Income	Population Density	Higher Than Average Percentage of Whites (Median = 90.75%)	Higher Than Average Per Capita Income (Median = $50,766)	Less Than Average Amount of Population Density (Median = 46.35)	V-Tolls	V-Toll Subsidy (V-Tolls Times $0.15 U.S. Dollars)
Jersey County	95.6%	$56,320	59.2	Yes	Yes	No	920	$138
Jo Daviess County	94.5%	$55,532	35.6	Yes	Yes	Yes	41,039	$6,155.85
Macoupin County	96.0%	$53,890	52.5	Yes	Yes	No	4,119	$617.85
Marion County	90.9%	$44,679	65.7	Yes	No	No	1,319	$197.85
Marshall County	94.6%	$55,173	29.8	Yes	Yes	Yes	5,634	$845.10
Mason County	96.4%	$44,695	25.2	Yes	No	Yes	545	$81.75
Menard County	95.5%	$62,368	39.1	Yes	Yes	Yes	1,474	$221.10
Mercer County	95.0%	$55,649	27.8	Yes	Yes	Yes	5,799	$869.85
Monroe County	96.3%	$74,410	89.2	Yes	Yes	No	660	$99
Montgomery County	93.2%	$47,807	40.6	Yes	No	Yes	3,075	$461.25
Moultrie County	96.4%	$53,979	43.8	Yes	Yes	Yes	3,526	$528.90
Piatt County	96.2%	$67,360	37.3	Yes	Yes	Yes	9,871	$1,480.65
Pike County	96.0%	$41,387	18.8	Yes	No	Yes	326	$48.90
Putnam County	91.5%	$64,741	35.8	Yes	Yes	Yes	14,544	$2,181.60
Richland County	95.0%	$46,454	43.8	Yes	No	Yes	394	$59.10
Saline County	91.3%	$40,722	62.9	Yes	No	No	1,528	$229.20
Schuyler County	93.4%	$47,321	15.8	Yes	No	Yes	1,089	$163.35
Scott County	96.9%	$48,542	19.6	Yes	No	Yes	1,253	$187.95
Shelby County	97.2%	$49,807	28.7	Yes	No	Yes	5,265	$789.75
Stark County	95.1%	$52,284	18.8	Yes	Yes	Yes	1,909	$286.35
Tazewell County	93.9%	$60,874	204.7	Yes	Yes	No	25,935	$3,890.25
Union County	91.1%	$46,716	40.7	Yes	No	Yes	923	$138.45
Wabash County	93.5%	$49,716	51.7	Yes	No	No	246	$36.90
Washington County	96.2%	$54,520	24.9	Yes	Yes	Yes	159	$23.85
Wayne County	96.0%	$46,405	22.9	Yes	No	Yes	711	$106.65
White County	96.2%	$46,279	27.6	Yes	No	Yes	459	$68.85
Woodford County	95.4%	$69,507	72.9	Yes	Yes	No	22,244	$3,336.60
51 More Advantaged Counties	x	x	x	x	x	x	251,310	$37,696.50
All 102 Counties	x	x	x	x	x	x	63,573,162	$9,535,974.30
Share Of Subsidy	x	x	x	x	x	x	0.4%	0.4%

Table 3. County-Level Data: Lower Than Average Percentage of Whites and Distribution of the V-Toll Subsidy in 2018

County	Race[76]	Income[77]	Population Density[78]	Higher Than Average Percentage of Whites (Median = 90.75%)	Higher Than Average Per Capita Income (Median = $50,766)	Less Than Average Amount of Population Density (Median = 46.35)	V-Toll[79]	V-Toll Subsidy (V-Tolls Times $0.15 U.S. Dollars)
Alexander County	63.2%	$31,014	25.7	No	No	Yes	606	$90.90
Bond County	87.7%	$54,393	43.7	No	Yes	Yes	985	$147.75
Boone County	72.2%	$62,701	190.8	No	Yes	No	1,208,696	$181,304.40
Brown County	73.7%	$56,289	21.5	No	Yes	Yes	837	$125.55
Bureau County	87.4%	$54,271	38.0	No	No	Yes	36,669	$5,500.35
Cass County	75.4%	$50,156	32.6	No	No	Yes	1,793	$268.95
Champaign County	66.8%	$49,586	210.8	No	No	No	90,380	$13,557
Coles County	90.7%	$41,907	100.1	No	No	No	8,459	$1,268.85
Cook County	42.1%	$59,426	5,482.2	No	Yes	No	17,246,818	$2,587,022.70
DeKalb County	76.3%	$58,343	165.0	No	Yes	No	1,429,242	$214,386.30
Douglas County	90.3%	$52,261	46.7	No	Yes	No	5,629	$844.35
DuPage County	66.3%	$84,442	2,835.4	No	Yes	No	13,929,327	$2,089,399.05
Grundy County	86.1%	$71,598	121.9	No	Yes	No	325,688	$48,853.20
Henry County	90.2%	$55,755	59.6	No	Yes	No	20,594	$3,089.10
Iroquois County	89.8%	$48,857	24.7	No	No	Yes	38,019	$5,702.85
Jackson County	73.9%	$36,008	98.3	No	No	No	5,289	$793.35
Jefferson County	85.5%	$46,109	66.2	No	No	No	1,172	$175.80
Johnson County	88.4%	$45,743	36.2	No	No	Yes	834	$125.10
Kane County	56.8%	$74,862	1,027.0	No	Yes	No	7,435,065	$1,115,394.75
Kankakee County	71.9%	$56,542	162.6	No	No	No	365,036	$54,755.40
Kendall County	68.4%	$89,860	399.4	No	Yes	No	3,177,989	$476,698.35
Knox County	82.7%	$41,972	69.9	No	No	No	7,081	$1,062.15
Lake County	61.0%	$82,613	1,578.5	No	Yes	No	4,712,533	$706,879.95
LaSalle County	85.0%	$54,693	96.4	No	Yes	No	213,462	$32,019.30
Lawrence County	84.8%	$44,504	42.4	No	No	Yes	323	$48.45
Lee County	86.1%	$58,319	47.2	No	Yes	No	238,974	$35,846.10
Livingston County	88.9%	$54,339	34.2	No	Yes	Yes	35,368	$5,305.20
Logan County	86.2%	$58,271	46.8	No	Yes	No	2,835	$425.25

76. See INDEX MUNDI, *supra* note 68.
77. See Illinois County Spreadsheet Report, *supra* note 69.
78. See *id.*
79. See V-Toll Subsidy Dataset, *supra* note 15.

County	Race	Income	Population Density	Higher Than Average Percentage of Whites (Median = 90.75%)	Higher Than Average Per Capita Income (Median = $50,766)	Less Than Average Amount of Population Density (Median = 46.35)	V-Toll	V-Toll Subsidy (V-Tolls Times $0.15 U.S. Dollars)
Macon County	76.2%	$49,052	180.3	No	No	No	12,401	$1,860.15
Madison County	84.8%	$56,536	369.5	No	Yes	No	14,590	$2,188.50
Massac County	88.0%	$42,168	59.4	No	No	No	173	$25.95
McDonough County	87.7%	$42,911	50.8	No	No	No	4,154	$623.10
McHenry County	80.6%	$82,230	511.5	No	Yes	No	2,830,629	$424,594.35
McLean County	79.3%	$64,573	146.1	No	Yes	No	65,737	$9,860.55
Morgan County	87.9%	$49,353	59.7	No	No	No	1,956	$293.40
Ogle County	86.6%	$57,655	67.1	No	Yes	No	452,562	$67,884.30
Peoria County	69.7%	$53,063	291.9	No	Yes	No	37,318	$5,597.70
Perry County	85.6%	$45,864	47.9	No	No	No	578	$86.70
Pope County	90.6%	$41,139	11.4	No	No	Yes	1,060	$159
Pulaski County	63.7%	$34,655	27.4	No	No	Yes	629	$94.35
Randolph County	84.8%	$49,717	55.8	No	No	No	395	$59.25
Rock Island County	71.1%	$51,426	335.7	No	Yes	No	48,846	$7,326.90
Sangamon County	80.2%	$58,687	225.0	No	Yes	No	45,133	$6,769.95
St. Clair County	61.5%	$51,103	396.9	No	Yes	No	10,937	$1,640.55
Stephenson County	82.2%	$46,427	79.3	No	No	No	70,650	$10,597.50
Vermilion County	77.9%	$44,930	85.5	No	No	No	9,616	$1,442.40
Warren County	83.4%	$47,278	31.4	No	No	Yes	2,583	$387.45
Whiteside County	84.4%	$51,969	81.3	No	Yes	No	97,542	$14,631.30
Will County	63.0%	$80,782	827.8	No	Yes	No	7,602,422	$1,140,363.30
Williamson County	89.3%	$48,600	159.6	No	No	No	6,955	$1,043.25
Winnebago County	68.5%	$51,110	553.3	No	Yes	No	1,464,383	$219,657.45
51 Less Advantaged Counties	x	x	x	x	x	x	63,321,852	$9,498,277.80
All 102 Counties	x	x	x	x	x	x	63,573,162	$9,535,974.30

Table 4. County-Level Data: Higher Than Average Per Capita Income and Distribution of the V-Toll Subsidy in 2018

County	Race[80]	Income[81]	Population Density[82]	Higher Than Average Percentage of Whites (Median = 90.75%)	Higher Than Average Per Capita Income (Median = $50,766)	Less Than Average Amount of Population Density (Median = 46.35)	V-Tolls[83]	V-Toll Subsidy (V-Tolls Times $0.15 U.S. Dollars)
Bond County	87.7%	$54,393	43.7	No	Yes	Yes	985	$147.75
Boone County	72.2%	$62,701	190.8	No	Yes	No	1,208,696	$181,304.40
Brown County	73.7%	$56,289	21.5	No	Yes	Yes	837	$125.55
Bureau County	87.4%	$54,271	38.0	No	Yes	Yes	36,669	$5,500.35
Calhoun County	97.3%	$53,641	18.9	Yes	Yes	Yes	65	$9.75
Clark County	96.4%	$52,068	31.1	Yes	Yes	Yes	1,169	$175.35
Clinton County	91.4%	$64,543	79.4	Yes	Yes	No	1,214	$182.10
Cook County	42.1%	$59,426	5,482.2	No	Yes	No	17,246,818	$2,587,022.70
De Witt County	94.4%	$55,411	39.7	Yes	Yes	Yes	3,235	$485.25
DeKalb County	76.3%	$58,343	165.0	No	Yes	No	1,429,242	$214,386.30
Douglas County	90.3%	$52,261	46.7	No	Yes	No	5,629	$844.35
DuPage County	66.3%	$84,442	2,835.4	No	Yes	No	13,929,327	$2,089,399.05
Effingham County	95.6%	$54,655	71.4	Yes	Yes	No	3,964	$594.60
Ford County	93.5%	$50,851	27.3	Yes	Yes	Yes	18,081	$2,712.15
Grundy County	86.1%	$71,598	121.9	No	Yes	No	325,688	$48,853.20
Hancock County	96.0%	$51,460	22.5	Yes	Yes	Yes	876	$131.40
Henry County	90.2%	$55,755	59.6	No	Yes	No	20,594	$3,089.10
Jasper County	97.0%	$56,523	19.4	Yes	Yes	Yes	421	$63.15
Jersey County	95.6%	$56,320	59.2	Yes	Yes	No	920	$138
Jo Daviess County	94.5%	$55,532	35.6	Yes	Yes	Yes	41,039	$6,155.85
Kane County	56.8%	$74,862	1,027.0	No	Yes	No	7,435,965	$1,115,394.75
Kankakee County	71.9%	$56,542	162.6	No	Yes	No	365,036	$54,755.40
Kendall County	68.4%	$89,860	399.4	No	Yes	No	3,177,989	$476,698.35
Lake County	61.0%	$82,613	1,578.5	No	Yes	No	4,712,533	$706,879.95
LaSalle County	85.0%	$54,693	96.4	No	Yes	No	213,462	$32,019.30
Lee County	86.1%	$58,319	47.2	No	Yes	No	238,974	$35,846.10
Livingston County	88.9%	$54,339	34.2	No	Yes	Yes	35,368	$5,305.20

80. *See* INDEX MUNDI, *supra* note 68.
81. *See* Illinois County Spreadsheet Report, *supra* note 69.
82. *See id.*
83. *See* V-Toll Subsidy Dataset, *supra* note 15.

County	Race	Income	Population Density	Higher Than Average Percentage of Whites (Median = 90.75%)	Higher Than Average Per Capita Income (Median = $50,766)	Less Than Average Amount of Population Density (Median = 46.35)	V-Tolls	V-Toll Subsidy (V-Tolls Times $0.15 U.S. Dollars)
Logan County	86.2%	$58,271	46.8	No	Yes	No	2,835	$425.25
Macoupin County	96.0%	$53,890	52.5	Yes	Yes	No	4,119	$617.85
Madison County	84.8%	$56,536	369.5	No	Yes	No	14,590	$2,188.50
Marshall County	94.6%	$55,173	29.8	Yes	Yes	Yes	5,634	$845.10
McHenry County	80.6%	$82,230	511.5	No	Yes	No	2,830,629	$424,594.35
McLean County	79.3%	$64,573	146.1	No	Yes	No	65,737	$9,860.55
Menard County	95.5%	$62,368	39.1	Yes	Yes	Yes	1,474	$221.10
Mercer County	95.0%	$55,649	27.8	Yes	Yes	Yes	5,799	$869.85
Monroe County	96.3%	$74,410	89.2	Yes	Yes	No	660	$99
Moultrie County	96.4%	$53,979	43.8	Yes	Yes	Yes	3,526	$528.90
Ogle County	86.6%	$57,655	67.1	No	Yes	No	452,562	$67,884.30
Peoria County	69.7%	$53,063	291.9	No	Yes	No	37,318	$5,597.70
Piatt County	96.2%	$67,360	37.3	Yes	Yes	Yes	9,871	$1,480.65
Putnam County	91.5%	$64,741	35.8	Yes	Yes	Yes	14,544	$2,181.60
Rock Island County	71.1%	$51,426	335.7	No	Yes	No	48,846	$7,326.90
Sangamon County	80.2%	$58,687	225.0	No	Yes	No	45,133	$6,769.95
St. Clair County	61.5%	$51,103	396.9	No	Yes	No	10,937	$1,640.55
Stark County	95.1%	$52,284	18.8	Yes	Yes	Yes	1,909	$286.35
Tazewell County	93.9%	$60,874	204.7	Yes	Yes	No	25,935	$3,890.25
Washington County	96.2%	$54,520	24.9	Yes	Yes	Yes	159	$23.85
Whiteside County	84.4%	$51,969	81.3	No	Yes	No	97,542	$14,631.30
Will County	63.0%	$80,782	827.8	No	Yes	No	7,602,422	$1,140,363.30
Winnebago County	68.5%	$51,110	553.3	No	Yes	No	1,464,383	$219,657.45
Woodford County	95.4%	$69,507	72.9	Yes	Yes	No	22,244	$3,336.60
51 More Advantaged Counties	x	x	x	x	x	x	63,223,604	$9,483,540.60
All 102 Counties	x	x	x	x	x	x	63,573,162	$9,535,974.30
Share of Subsidy	x	x	x	x	x	x	99.5%	99.5%

Table 5. County-Level Data: Lower Than Average Per Capita Income and Distribution of the V-Toll Subsidy in 2018

County	Race[84]	Income[85]	Population Density[86]	Higher Than Average Percentage of Whites (Median = 90.75%)	Higher Than Average Per Capita Income (Median = $50,766)	Less Than Average Amount of Population Density (Median = 46.35)	V-Tolls[87]	V-Toll Subsidy (V-Tolls Times $0.15 U.S. Dollars)
Adams County	91.5%	$48,454	76.8	Yes	No	No	4,052	$607.80
Alexander County	63.2%	$31,014	25.7	No	No	Yes	606	$90.90
Carroll County	93.0%	$50,555	32.2	No	No	Yes	41,736	$6,260.40
Cass County	75.4%	$50,156	32.6	No	No	Yes	1,793	$268.95
Champaign County	66.8%	$49,586	210.8	No	No	No	90,380	$13,557
Christian County	94.9%	$50,668	46.0	Yes	No	Yes	2,309	$346.35
Clay County	95.9%	$47,427	28.3	Yes	No	Yes	574	$86.10
Coles County	90.7%	$41,907	100.1	No	No	No	8,459	$1,268.85
Crawford County	90.8%	$47,468	42.4	Yes	No	Yes	791	$118.65
Cumberland County	96.6%	$50,680	31.2	Yes	No	Yes	8,647	$1,297.05
Edgar County	96.7%	$47,873	27.8	Yes	No	Yes	1,195	$179.25
Edwards County	96.2%	$49,632	28.7	Yes	No	Yes	348	$52.20
Fayette County	92.2%	$44,541	29.9	Yes	No	Yes	852	$127.80
Franklin County	95.7%	$39,454	94.6	Yes	No	No	799	$119.85
Fulton County	91.6%	$48,599	40.3	Yes	No	Yes	1,576	$236.40
Gallatin County	95.4%	$42,450	15.7	Yes	No	Yes	228	$34.20
Greene County	96.1%	$44,502	24.0	Yes	No	Yes	854	$128.10
Hamilton County	96.1%	$47,293	18.8	Yes	No	Yes	732	$109.80
Hardin County	94.7%	$39,534	22.0	Yes	No	Yes	392	$58.80
Henderson County	95.8%	$47,428	17.7	Yes	No	Yes	2,234	$335.10
Iroquois County	89.8%	$48,857	24.7	No	No	Yes	38,019	$5,702.85
Jackson County	73.9%	$36,008	98.3	No	No	No	5,289	$793.35
Jefferson County	85.5%	$46,109	66.2	No	No	No	1,172	$175.80
Johnson County	88.4%	$45,743	36.2	No	No	Yes	834	$125.10
Knox County	82.7%	$41,972	69.9	No	No	No	7,081	$1,062.15

84.   See INDEX MUNDI, *supra* note 68.
85.   See Illinois County Spreadsheet Report, *supra* note 69.
86.   See id.
87.   See V-Toll Subsidy Dataset, *supra* note 15.

County	Race	Income	Population Density	Higher Than Average Percentage of Whites (Median = 90.75%)	Higher Than Average Per Capita Income (Median = $50,766)	Less Than Average Amount of Population Density (Median = 46.35)	V-Tolls	V-Toll Subsidy (V-Tolls Times $0.15 U.S. Dollars)
Lawrence County	84.8%	$44,504	42.4	No	No	Yes	323	$48.45
Macon County	76.2%	$49,052	180.3	No	No	No	12,401	$1,860.15
Marion County	90.9%	$44,679	65.7	Yes	No	No	1,319	$197.85
Mason County	96.4%	$44,695	25.2	Yes	No	Yes	545	$81.75
Massac County	88.0%	$42,168	59.4	No	No	No	173	$25.95
McDonough County	87.7%	$42,911	50.8	No	No	No	4,154	$623.10
Montgomery County	93.2%	$47,807	40.6	Yes	No	Yes	3,075	$461.25
Morgan County	87.9%	$49,353	59.7	No	No	No	1,956	$293.40
Perry County	85.6%	$45,864	47.9	No	No	No	578	$86.70
Pike County	96.0%	$41,387	18.8	Yes	No	Yes	326	$48.90
Pope County	90.6%	$41,139	11.4	No	No	Yes	1,060	$159
Pulaski County	63.7%	$34,655	27.4	No	No	Yes	629	$94.35
Randolph County	84.8%	$49,717	55.8	No	No	No	395	$59.25
Richland County	95.0%	$46,454	43.8	Yes	No	Yes	394	$59.10
Saline County	91.3%	$40,722	62.9	Yes	No	No	1,528	$229.20
Schuyler County	93.4%	$47,321	15.8	Yes	No	Yes	1,089	$163.35
Scott County	96.9%	$48,542	19.6	Yes	No	Yes	1,253	$187.95
Shelby County	97.2%	$49,807	28.7	Yes	No	Yes	5,265	$789.75
Stephenson County	82.2%	$46,427	79.3	No	No	No	70,650	$10,597.50
Union County	91.1%	$46,716	40.7	Yes	No	Yes	923	$138.45
Vermilion County	77.9%	$44,930	85.5	No	No	No	9,616	$1,442.40
Wabash County	93.5%	$49,716	51.7	Yes	No	No	246	$36.90
Warren County	83.4%	$47,278	31.4	No	No	Yes	2,583	$387.45
Wayne County	96.0%	$46,405	22.9	Yes	No	Yes	711	$106.65
White County	96.2%	$46,279	27.6	Yes	No	Yes	459	$68.85
Williamson County	89.3%	$48,600	159.6	No	No	No	6,955	$1,043.25
51 Less Advantaged Counties	x	x	x	x	x	x	349,558	$52,433.70
All 102 Counties	x	x	x	x	x	x	63,573,162	$9,535,974.30
Share of Subsidy	x	x	x	x	x	x	0.5%	0.5%

Table 6. County-Level Data: Higher Than Average Amount of Space Per Person and Distribution of the V-Toll Subsidy in 2018

County	Race[88]	Income[89]	Population Density[90]	Higher Than Average Percentage of Whites (Median = 90.75%)	Higher Than Average Per Capita Income (Median = $50,766)	Less Than Average Amount of Population Density (Median = 46.35)	V-Tolls[91]	V-Toll Subsidy (V-Tolls Times $0.15 U.S. Dollars)
Alexander County	63.2%	$31,014	25.7	No	No	Yes	606	$90.90
Bond County	87.7%	$54,393	43.7	No	Yes	Yes	985	$147.75
Brown County	73.7%	$56,289	21.5	No	Yes	Yes	837	$125.55
Bureau County	87.4%	$54,271	38.0	No	Yes	Yes	36,669	$5,500.35
Calhoun County	97.3%	$53,641	18.9	Yes	Yes	Yes	65	$9.75
Carroll County	93.0%	$50,555	32.2	Yes	No	Yes	41,736	$6,260.40
Cass County	75.4%	$50,156	32.6	No	No	Yes	1,793	$268.95
Christian County	94.9%	$50,668	46.0	Yes	No	Yes	2,309	$346.35
Clark County	96.4%	$52,068	31.1	Yes	Yes	Yes	1,169	$175.35
Clay County	95.9%	$47,427	28.3	Yes	No	Yes	574	$86.10
Crawford County	90.8%	$47,468	42.4	Yes	No	Yes	791	$118.65
Cumberland County	96.6%	$50,680	31.2	Yes	No	Yes	8,647	$1,297.05
De Witt County	94.4%	$55,411	39.7	Yes	Yes	Yes	3,235	$485.25
Edgar County	96.7%	$47,873	27.8	Yes	No	Yes	1,195	$179.25
Edwards County	96.2%	$49,632	28.7	Yes	No	Yes	348	$52.20
Fayette County	92.2%	$44,541	29.9	Yes	No	Yes	852	$127.80
Ford County	93.5%	$50,851	27.3	Yes	Yes	Yes	18,081	$2,712.15
Fulton County	91.6%	$48,599	40.3	Yes	No	Yes	1,576	$236.40
Gallatin County	95.4%	$42,450	15.7	Yes	No	Yes	228	$34.20
Greene County	96.1%	$44,502	24.0	Yes	No	Yes	854	$128.10
Hamilton County	96.1%	$47,293	18.8	Yes	No	Yes	732	$109.80
Hancock County	96.0%	$51,460	22.5	Yes	Yes	Yes	876	$131.40
Hardin County	94.7%	$39,524	22.0	Yes	No	Yes	392	$58.80
Henderson County	95.8%	$47,428	17.7	Yes	No	Yes	2,234	$335.10
Iroquois County	89.8%	$48,857	24.7	No	No	Yes	38,019	$5,702.85
Jasper County	97.0%	$56,523	19.4	Yes	Yes	Yes	421	$63.15

88. See INDEX MUNDI, *supra* note 68.
89. See Illinois County Spreadsheet Report, *supra* note 69.
90. See id.
91. See V-Toll Subsidy Dataset, *supra* note 15.

County	Race	Income	Population Density	Higher Than Average Percentage of Whites (Median = 90.75%)	Higher Than Average Per Capita Income (Median = $50,766)	Less Than Average Amount of Population Density (Median = 46.35)	V-Tolls	V-Toll Subsidy (V-Tolls Times $0.15 U.S. Dollars)
Jo Daviess County	94.5%	$55,532	35.6	Yes	Yes	Yes	41,039	$6,155.85
Johnson County	88.4%	$45,743	36.2	No	No	Yes	834	$125.10
Lawrence County	84.8%	$44,504	42.4	No	No	Yes	323	$48.45
Livingston County	88.9%	$54,339	34.2	No	Yes	Yes	35,368	$5,305.20
Marshall County	94.6%	$55,173	29.8	Yes	Yes	Yes	5,634	$845.10
Mason County	96.4%	$44,695	25.2	Yes	No	Yes	545	$81.75
Menard County	95.5%	$62,368	39.1	Yes	Yes	Yes	1,474	$221.10
Mercer County	95.0%	$55,649	27.8	Yes	Yes	Yes	5,799	$869.85
Montgomery County	93.2%	$47,807	40.6	Yes	No	Yes	3,075	$461.25
Moultrie County	96.4%	$53,979	43.8	Yes	Yes	Yes	3,526	$528.90
Platt County	96.2%	$67,360	37.3	Yes	Yes	Yes	9,871	$1,480.65
Pike County	96.0%	$41,387	18.8	Yes	No	Yes	326	$48.90
Pope County	90.6%	$41,139	11.4	No	No	Yes	1,060	$159
Pulaski County	63.7%	$34,655	27.4	No	No	Yes	629	$94.35
Putnam County	91.5%	$64,741	35.8	Yes	Yes	Yes	14,544	$2,181.60
Richland County	95.0%	$46,454	43.8	Yes	No	Yes	394	$59.10
Schuyler County	93.4%	$47,321	15.8	Yes	No	Yes	1,089	$163.35
Scott County	96.9%	$48,542	19.6	Yes	No	Yes	1,253	$187.95
Shelby County	97.2%	$49,807	28.7	Yes	No	Yes	5,265	$789.75
Stark County	95.1%	$52,284	18.8	Yes	Yes	Yes	1,909	$286.35
Union County	91.1%	$46,716	40.7	Yes	No	Yes	923	$138.45
Warren County	83.4%	$47,278	31.4	No	No	Yes	2,583	$387.45
Washington County	96.2%	$54,520	24.9	Yes	Yes	Yes	159	$23.85
Wayne County	96.0%	$46,405	22.9	Yes	No	Yes	711	$106.65
White County	96.2%	$46,279	27.6	Yes	No	Yes	459	$68.85
51 More Advantaged Counties	x	x	x	x	x	x	304,016	$45,602.40
All 102 Counties	x		x	x	x	x	63,573,162	$9,535,974.30
Share of Subsidy	x		x	x	x	x	0.5%	0.5%

Table 7. County-Level Data: Lower Than Average Amount of Space Per Person and Distribution of the V-Toll Subsidy in 2018

County	Race[92]	Income[93]	Population Density[94]	Higher Than Average Percentage of Whites (Median = 90.75%)	Higher Than Average Per Capita Income (Median = $50,796)	Less Than Average Amount of Population Density (Median = 46.35)	V-Tolls[95]	V-Toll Subsidy (V-Tolls Times $0.15 U.S. Dollars)
Adams County	91.5%	$48,454	76.8	Yes	No	No	4,052	$607.80
Boone County	72.2%	$62,701	190.8	No	Yes	No	1,208,696	$181,304.40
Champaign County	66.8%	$49,586	210.8	No	No	No	90,380	$13,557
Clinton County	91.4%	$64,543	79.4	Yes	Yes	No	1,214	$182.10
Coles County	90.7%	$41,907	100.1	No	No	No	8,459	$1,268.85
Cook County	42.1%	$59,426	5,482.2	No	Yes	No	17,246,818	$2,587,022.70
DeKalb County	76.3%	$58,343	165.0	No	Yes	No	1,429,242	$214,386.30
Douglas County	90.3%	$52,261	46.7	No	Yes	No	5,629	$844.35
DuPage County	66.3%	$84,442	2,835.4	No	Yes	No	13,929,327	$2,089,399.05
Effingham County	95.6%	$54,655	71.4	Yes	Yes	No	3,964	$594.60
Franklin County	95.7%	$39,454	94.6	Yes	No	No	799	$119.85
Grundy County	86.1%	$71,598	121.9	No	Yes	No	325,688	$48,853.22
Henry County	90.2%	$55,755	59.6	No	Yes	No	20,594	$3,089.10
Jackson County	73.9%	$36,008	98.3	No	No	No	5,289	$793.35
Jefferson County	85.5%	$46,109	66.2	No	No	No	1,172	$175.80
Jersey County	95.6%	$56,320	59.2	Yes	Yes	No	920	$138
Kane County	56.8%	$74,862	1,027.0	No	Yes	No	7,435,565	$1,115,394.75
Kankakee County	71.9%	$56,542	162.6	No	Yes	No	365,036	$54,755.40
Kendall County	68.4%	$89,860	399.4	No	Yes	No	3,177,989	$476,698.35
Knox County	82.7%	$41,972	69.9	No	No	No	7,081	$1,062.15
Lake County	61.0%	$82,613	1,578.5	No	Yes	No	4,712,533	$706,879.95
LaSalle County	85.0%	$54,693	96.4	No	Yes	No	213,462	$32,019.30
Lee County	86.1%	$58,319	47.2	No	Yes	No	238,974	$35,846.10
Logan County	86.2%	$58,271	46.8	No	Yes	No	2,835	$425.25

92. See INDEX MUNDI, *supra* note 68.

93. See Illinois County Spreadsheet Report, *supra* note 69.

94. See *id.*

95. See V-Toll Subsidy Dataset, *supra* note 15.

County	Race	Income	Population Density	Higher Than Average Percentage of Whites (Median = 90.75%)	Higher Than Average Per Capita Income (Median = $50,766)	Less Than Average Amount of Population Density (Median = 46.35)	V-Tolls	V-Toll Subsidy (V-Tolls Times $0.15 U.S. Dollars)
Macon County	76.2%	$49,052	180.3	No	No	No	12,401	$1,860.15
Macoupin County	96.0%	$53,890	52.5	Yes	Yes	No	4,119	$617.85
Madison County	84.8%	$56,536	369.5	No	Yes	No	14,590	$2,188.50
Marion County	90.9%	$44,679	65.7	Yes	No	No	1,319	$197.85
Massac County	88.0%	$42,168	59.4	No	No	No	173	$25.95
McDonough County	87.7%	$42,911	50.8	No	No	No	4,154	$623.10
McHenry County	80.6%	$82,230	511.5	No	Yes	No	2,830,629	$424,594.35
McLean County	79.3%	$64,573	146.1	No	Yes	No	65,737	$9,860.55
Monroe County	96.3%	$74,410	89.2	Yes	Yes	No	660	$99
Morgan County	87.9%	$49,353	59.7	No	No	No	1,956	$293.40
Ogle County	86.6%	$57,655	67.1	No	Yes	No	452,562	$67,884.30
Peoria County	69.7%	$53,063	291.9	No	Yes	No	37,318	$5,597.70
Perry County	85.6%	$45,864	47.9	No	No	No	578	$86.70
Randolph County	84.8%	$49,717	55.8	No	No	No	395	$59.25
Rock Island County	71.1%	$51,426	335.7	No	Yes	No	48,846	$7,326.90
Saline County	91.3%	$40,722	62.9	Yes	No	No	1,528	$229.20
Sangamon County	80.2%	$58,687	225.0	No	Yes	No	45,133	$6,769.95
St. Clair County	61.5%	$51,103	396.9	No	Yes	No	10,937	$1,640.55
Stephenson County	82.2%	$46,427	79.3	No	No	No	70,650	$10,597.50
Tazewell County	93.9%	$60,874	204.7	Yes	Yes	No	25,935	$3,890.25
Vermilion County	77.9%	$44,930	85.5	No	No	No	9,616	$1,442.40
Wabash County	93.5%	$49,716	51.7	Yes	No	No	246	$36.90
Whiteside County	84.4%	$51,969	81.3	No	Yes	No	97,542	$14,631.30
Will County	63.0%	$80,782	827.8	No	Yes	No	7,602,422	$1,140,363.30
Williamson County	89.3%	$48,600	159.6	No	No	No	6,955	$1,043.25
Winnebago County	68.5%	$51,110	553.3	No	Yes	No	1,464,383	$219,657.45
Woodford County	95.4%	$69,507	72.9	Yes	Yes	No	22,244	$3,336.60
51 Less Advantaged Counties	x	x	x	x	x	x	63,269,146	$9,490,372
All 102 Counties	x	x	x	x	x	x	63,573,162	$9,535,974.30
Share of Subsidy	x	x	x	x	x	x	99.5%	99.5%