NOTICE

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NO. 4-13-0825

IN THE APPELLATE COURT

OF ILLINOIS

FOURTH DISTRICT

May 15, 2014 Carla Bender 4th District Appellate Court, IL

PRAKASH DESAI,)	Appeal from
Plaintiff-Appellant,)	Circuit Court of
V.)	Champaign County
THE STATE UNIVERSITY RETIREMENT SYSTEM)	No. 13MR94
OF ILLINOIS; ANTONIO VASQUEZ, Not Individually)	
But in His Capacity as a Member of the Executive)	
Committee of The State University Retirement System of)	
Illinois; and DORINDA MILLER, Not Individually But in)	
Her Capacity as A Member of the Executive Committee of)	
The State University Retirement System of Illinois,)	
Defendants-Appellees,)	
and)	
LEE BRIDGES, Individually and in His Capacity as an)	
Employee of The State University Retirement System of)	Honorable
Illinois,)	Thomas J. Difanis,
Defendant.)	Judge Presiding.

JUSTICE HOLDER WHITE delivered the judgment of the court. Justices Pope and Steigmann concurred in the judgment.

ORDER

I Held: The appellate court affirmed the decision of the executive committee of the State Universities Retirement Systems (SURS), concluding the executive committee did not err by finding (1) SURS correctly calculated plaintiff's annuity and (2) SURS lacked authority under the Pension Code to provide plaintiff equitable relief.

¶ 2 Plaintiff, Prakash Desai, is a former employee of the University of Illinois-

Chicago (University) who participated in the State Universities Retirement System (SURS) from

1976 until his retirement in 2009. Defendants are SURS and Antonio Vasquez and Dorinda

Miller, in their capacity as members of the executive committee of SURS.

¶ 3 In 2003 and 2008, SURS provided plaintiff with estimates as to the monthly annuity he would receive upon retirement, each time projecting the annuity to be over \$10,000. After plaintiff retired, however, SURS informed him that, based on an adjustment it made to plaintiff's years of service to account for his part-time employment, plaintiff's actual annuity was \$5,735.49. Plaintiff appealed the certified retirement benefit, and in February 2011, a SURS director of member services denied plaintiff's appeal. In July 2012, SURS' claims panel affirmed the \$5,735 calculation, and in December 2012, the executive committee of SURS Board of Trustees affirmed the claims panel's decision. Thereafter, plaintiff filed a petition for administrative review in the circuit court of Champaign County. Following a September 2013 hearing, the court denied the petition, affirming the executive committee's decision.

Plaintiff appeals, arguing the executive committee erred by denying his appeal and affirming SURS' final retirement annuity calculation of \$5,735.49 because the executive committee failed to (1) properly interpret section 15-134.1(b) of the Illinois Pension Code (Pension Code) (40 ILCS 5/15-134.1(b) (West 2010)) and (2) exercise the authority provided under section 15-177 of the Pension Code (40 ILCS 5/15-177 (West 2010)).

¶ 5 We affirm.

¶6

I. BACKGROUND

¶ 7 In May 1976, plaintiff became a participant of SURS through his part-time employment at the Medical Center of the University. Plaintiff continued working in positions ranging from 10% to 100% time until his retirement in August 2009. In April 1998, SURS sent a letter to the University requesting plaintiff's percentage of employment by academic year, from 1976 through 1998. The University responded by making handwritten notes at the bottom of SURS' letter listing the percentages as follows: (1) 10% from May 1, 1976, to April 30, 1978; (2)

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30% from May 1, 1978, through June 30, 1978; (3) 15% from September 1, 1978, through August 31, 1979; (4) 15% from September 1, 1979, through August 31, 1984; (5) 16% from September 1, 1984, through August 31, 1986; (6) 20% from September 1, 1986, through August 31, 1991; (7) 25% from September 1, 1991, through August 31, 1992; (8) 25% from September 1, 1992, through August 31, 1993; (9) 20% from September 1, 1993, through August 31, 1994; (10) 20% from September 1, 1994, through August 31, 1995; and 20% from September 1, 1995, through August 31, 1998.

¶ 8 In 2003, plaintiff sought information from SURS to assess the amount of increased monthly benefit he would receive, if any, by switching from part-time employment to full-time employment. According to plaintiff, he wanted to "make sure that [his] decision was a rational one in terms of [his] benefits and [his] annuities[.]" In December 2003, plaintiff received a set of estimates. These estimates were premised on plaintiff having received a service credit of 26.5834 years, adjusted down from 33.5 years based on plaintiff's part-time service. One of the estimates reflected a monthly retirement annuity of approximately \$11,000 if plaintiff retired on September 1, 2009, at a final earning rate of approximately \$19,000 per month. Relying on this information, plaintiff elected to switch to full-time status and continue working.

¶ 9 At plaintiff's request, in February 2008, SURS provided plaintiff with another estimate, advising him he would receive a \$10,710 monthly benefit beginning September 1, 2009, which SURS calculated using a monthly final rate of earnings of \$18,685 and adjusted service credit of 33.75 years. The estimate contained the following disclaimer:

"The figures contained in this letter are only estimates. This estimate assumes eligibility requirements are met. The figures are based on information provided by you and your employer and are

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assumed to be accurate for the purposes of this estimate. The final benefit calculation may be different due to errors, omissions, and future changes to the rules and laws governing SURS. In addition, earnings and service are verified at retirement for accuracy. Where discrepancies exist, the verified figures will govern. The benefit to which you are entitled under the Illinois Pension Code will prevail over any estimates to the contrary."

In June 2008, Lee Bridges, a SURS retirement specialist, also sent plaintiff a revised retirement estimate, which again reflected a \$10,710 monthly annuity based on a monthly earnings rate of \$18,684.61 and 25.817 years of SURS service.

In June 2009, SURS received plaintiff's retirement application effective August
 16, 2009. In July 2010, SURS certified plaintiff's retirement annuity to be \$5,735.49 per month.
 This calculation was based on plaintiff having accrued 12.7866 years of SURS service.

¶ 11 Plaintiff appealed the certified retirement benefit in July 2010. In February 2011, Angela Lieb, a SURS director of member services, sent plaintiff a letter denying his appeal. In her letter, Lieb explained that plaintiff's certified annuity varied from earlier estimated projections because when SURS prepared plaintiff's retirement projections, it used percentages of employment reported on the payrolls submitted by plaintiff's employer. Later, SURS "received revised percentages of employment which resulted in a larger service credit adjustment."

In March 2011, plaintiff filed a petition for review, seeking a hearing before
 SURS' claims panel. These hearings took place in September 2011 and March 2012. Angela
 Lieb testified that, contrary to what she had stated in her February 2011 letter to plaintiff, SURS

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did not receive revised percentages of employment, but rather, possessed those percentages since 1998. According to Lieb, the 2003 retirement estimate was inaccurate because it apparently failed to adjust plaintiff's years of service to account for his part-time employment. Likewise, when Lee Bridges made the 2008 estimate, he failed to take into account the percentages of employment that plaintiff's employer had reported in 1998, which were in a handwritten document rather than entered into the computer.

¶ 13 As to the percentages of time of employment the University reported, Lieb testified she did not know if the University reported 100% time for the years prior to 1991, stating she did not have the actual payroll information but "would believe they would have to have reported a percentage" and "based on what was pulled from the estimate, there was a hundred percent reported." She further explained she could not "testify to what occurred before 1991 when [SURS] did not have part-time members in [its] system at less than 50 percent time." Part-time members did not begin contributing to the SURS system until 1991.

¶ 14 In July 2012, the claims panel issued a decision, affirming the \$5,735.49 per month calculation. The panel noted that the discrepancy between plaintiff's estimated annuity and the retirement annuity stemmed from a mistake made in calculating plaintiff's estimated annuity. Specifically, in making its estimations, SURS failed to consider section 15-134.1(b) of the Illinois Pension Code, which requires that a participant's calculated service be adjusted to account for a participant's part-time employment. The calculations were corrected when SURS computed plaintiff's final annuity calculation. SURS was required to make these corrections pursuant to section 15-186.1 of the Pension Code. The claims panel noted that plaintiff's case was a "very unfortunate scenario" but to grant plaintiff relief would, in effect, require the panel to ignore the statutory requirements of sections 15-134.1 and 15-186.1 (40 ILCS 5/15-186.1

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(West 2010)) of the Pension Code.

¶ 15 In December 2012, the executive committee issued a final administrative decision affirming the claims panel's decision but issuing its own findings of fact and conclusions of law. Specifically, the executive committee found when calculating plaintiff's estimated annuities, SURS' staff failed to take into account the provisions of section 15-134.1 of the Pension Code. The executive committee concluded (1) section 15-134.1(b) of the Pension Code governed the calculation of benefits for individuals who work part-time most of their careers, (2) SURS correctly calculated plaintiff's certified annuity based on section 15-134.1(b) of the Pension Code, and (3) a mistake in the estimates provided to plaintiff did not bind SURS or require SURS to pay plaintiff a higher annuity. Moreover, the executive committee concluded that even if SURS had paid plaintiff a benefit mistakenly set too high, it would be required under section 15-186.1 of the Pension Code to correct the mistake, and plaintiff was on notice that estimates were not binding and were subject to verification after the receipt of final retirement information. ¶16 In January 2013, plaintiff filed a complaint for administrative review and other relief in the Champaign County circuit court. As his prayer for relief, plaintiff sought administrative review of the claim panel's decision (count I), declaratory relief that the Pension Code prohibited SURS from modifying plaintiff's annuity (count II), and damages premised on theories of promissory estoppel against SURS (count III) or, in the alternative, Lee Bridges (count IV). In September 2013, a hearing commenced, at which the court, on defendants' motion, dismissed without prejudice counts II and III of plaintiff's complaint based on lack of subject-matter jurisdiction (735 ILCS 5/2-619(a)(1)(West 2012)). (The court did not address count IV, as defendants indicated plaintiff had not served Lee Bridges and Bridges had not filed an appearance.) Thereafter, the court denied plaintiff's request to review the executive

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committee's decision, reasoning that although plaintiff's case presented "really a troubling situation," SURS appropriately calculated plaintiff's pension and nothing in the record indicated "SURS acted other than according to the law." The court made a finding pursuant to Illinois Supreme Court Rule 304(a) (eff. Feb. 26, 2010) that its order was final and appealable as to count I and no just reason existed to delay the enforcement or appeal of count I.

¶ 17 This appeal followed.

¶ 18 II. ANALYSIS

¶ 19 On appeal, plaintiff argues the executive committee erred by denying his appeal and affirming SURS' final retirement annuity calculation of 5,735.49 because the executive committee failed to (1) properly interpret section 15-134.1(b) of the Pension Code and (2) exercise the authority provided under section 15-177 of the Pension Code.

¶ 20 A. Standard of Review

¶ 21 Initially, the parties dispute the appropriate standard of review in this case.

¶ 22 Under section 15-188 of the Pension Code (40 ILCS 5/15-188 (West 2010)), we review executive committee decisions in accordance with the Administrative Review Law (735 ILCS 5/3-101 to 3-112 (West 2010)). Accordingly, we review the decision of the administrative agency, not the circuit court. *Kildeer-Countryside School District No. 96 v. Board of Trustees of the Teachers' Retirement System*, 2012 IL App (4th) 110843, ¶ 20, 972 N.E.2d 1286. At any administrative proceeding, the plaintiff " 'bears the burden of proof, and relief will be denied if he or she fails to sustain that burden.' " *Slocum v. Board of Trustees of the State Universities Retirement System*, 2013 IL App (4th) 130182, ¶ 26, 1 N.E.3d 102 (quoting *Marconi v. Chicago Heights Police Pension Board*, 225 Ill. 2d 497, 532-33, 870 N.E.2d 273, 293 (2006)). A plaintiff's burden of proof in an administrative hearing is by a preponderance of the evidence. *Id.*

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(citing 5 ILCS 100/10-15 (West 2012)).

¶ 23 In administrative review cases, we review questions of pure fact under a manifest weight of the evidence standard, while we review questions of law *de novo*. *Kildeer-Countryside School District No*. *96*, 2012 IL App (4th) 110843, ¶ 20, 972 N.E.2d 1286. Where an agency's decision presents mixed questions of law and fact, we apply a clearly erroneous standard of review. *Id.* An agency's decision is "clearly erroneous" where "the reviewing court, based on the entirety of the record, is left with the definite and firm conviction that a mistake has been committed." (Internal quotations omitted.) *Board of Trustees of University of Illinois v. Illinois Educational Labor Relations Board*, 224 Ill. 2d 88, 97-98, 862 N.E.2d 944, 950 (2007).

¶ 24 The parties disagree as to whether this case presents a question of law or a mixed question of law and fact. Plaintiff contends the issues before this court are questions of law: whether the SURS Board correctly interpreted sections 15-134.1(b) and 15-177 of the Pension Code. Accordingly, plaintiff argues we should apply a *de novo* standard of review. Defendants, on the other hand, argue the issue surrounding section 15-134.1(b) of the Pension Code is whether the Board properly used the "percentage of time" employed "as reported by the employer" in adjusting plaintiff's service credit. Thus, according to defendants, the case presents a mixed question of law and fact, and the clearly erroneous standard governs.

¶ 25 This court has defined a "mixed question of fact and law" as follows. " 'A mixed question of fact and law is one that involves the examination of the legal effect of a particular set of facts. [Citation.] Put another way, "a mixed question is one 'in which the historical facts are admitted or established, the rule of law is undisputed, and the issue is whether the facts satisfy the statutory standard, or *** whether the rule of law as applied to the established facts is or is not violated.' " *Department of Central Management Services/Pollution Control Board v. Illinois*

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Labor Relations Board, 2013 IL App (4th) 110877, ¶ 18, 982 N.E.2d 971 (quoting Department of Central Management Services v. Illinois Labor Relations Board, State Panel, 2011 IL App (4th) 090966, ¶ 129, 959 N.E.2d 114)).

 $\P 26$ We conclude plaintiff's first contention raises a mixed question of fact and law, because it centers on whether SURS complied with section 15-134.1(b) of the Pension Code when it calculated plaintiff's 2008 estimate and whether that calculation governs. However, plaintiff's second argument raises solely a question of law—whether section 15-177 of the Pension Code enables the Board to provide an equitable remedy to plaintiff. Accordingly, we apply a clearly erroneous standard of review to plaintiff's first contention and a *de novo* standard of review to plaintiff's second contention.

¶ 27 We now turn to plaintiff's arguments.

¶ 28 C. Section 15-134.1(b) of The Pension Code

¶ 29 Plaintiff first asserts the Board erred by improperly interpreting section 15-134.1 of the Pension Code (40 ILCS 5/15-134.1(b) (West 2010)). We disagree.

¶ 30 Section 15-134.1(b) of the Pension Code provides as follows: "In calculating a retirement annuity, if a participant has been employed at 1/2 time or less for 3 or more years after September 1, 1959, service shall be granted for such employment in excess of 3 years, in the proportion that the percentage of time employed for each such year of employment bears to the average annual percentage of time employed during the period on which the final rate of earnings is based. This adjustment shall not be made, however, in determining the eligibility for a retirement annuity, disability benefits, additional death benefits, or survivors' insurance. The percentage of time employed shall be as reported by the employer." 40 ILCS 5/15-134.1(b) (West 2010).

¶ 31 According to plaintiff, the 2008 calculation, which resulted in a projected \$10,710 monthly annuity, was based on the percentage of time "as reported by the employer." Because section 15-134.1 of the Pension Code (40 ILCS 5/15-134.1(b) (West 2010)) specifies that "[t]he percentage of time" used to calculate a part-time employee's annuity is the time "as reported by the employer," plaintiff contends the 2008 calculation complied with the Pension Code and should control.

¶ 32 The executive committee concluded (1) when calculating plaintiff's estimates, SURS failed to take into account section 15-134.1 of the Pension Code, and (2) SURS correctly calculated plaintiff's certified annuity in compliance with section 15-134.1(b) of the Pension Code. The executive committee's decision is not clearly erroneous. At the September 2011 hearing, Lieb testified when Lee Bridges prepared the 2008 estimate, he used the percentages of employment reported on the payroll records. Lieb made a "guess" that the final annuity differed from Lee's estimate because prior to 1991, part-time employees could not participate in SURS and "employers did not necessarily have to report the percentage of employment when they sent in the payroll records." The executive committee then elected to continue the hearing to allow Lieb time to ascertain the percentage of employment that Lee Bridges actually used in the 2009 estimate.

¶ 33 In November 2011, Lieb circulated a memorandum to the parties, which the executive committee admitted into evidence at the May 2012 hearing. In the memorandum, Lieb stated it was "apparent Mr. Bridges did not utilize the percentages of employment obtained from

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the University in 1998," but rather, relied on SURS' computer records, which were based on payroll reports submitted by the University. Bridge's estimated calculated annuity reflected 100% time for the years prior to 1993, resulting in an inflated estimate. As to whether the University reported 100% employment on the payroll records, Lieb provided mixed testimony, stating she did not know if the University reported 100% time for the years prior to 1991 because she did not have the payroll information but she "would believe they would have to have reported a percentage" and "based on what was pulled from the estimate, there was a hundred percent reported." She further explained she could not "testify to what occurred before 1991 when [SURS] did not have part-time members in [its] system at less than 50 percent time."

¶ 34 Lieb testified the percentages Bridges used from the SURS system were incorrect, although SURS did possess the correct percentages in 2008. Later, a SURS employee entered these correct percentages into SURS' system. When asked how Bridges made his calculation in 2008, Lieb stated as follows: "Well, all I can say is I believe it was a calculator error. The information on the system was not corrected to show the percentages of employment reported in 1998 by the employer."

¶ 35 Based on the foregoing, we cannot say we are "left with the definite and firm conviction that a mistake has been committed" such that we can say the executive committee's decision is clearly erroneous. First, Lieb provided mixed testimony as to the percentages of time the University reported in its payroll records. Although Lieb testified she "would believe" the University "would have to have reported a percentage" and that "there was a hundred percent reported," she also stated she did not know whether the University reported the 100% time because she did not have the payroll information and, until 1991, part-time employees were not eligible to participate in SURS. Moreover, even if the University initially reported in its payroll

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records that plaintiff was 100% employed from 1976 through August 1991, the University later updated that information, providing modified percentages in 1998 in response to SURS' specific request that the University report plaintiff's percentage of employment by academic year, from 1976 through 1998. Thus, this was the percentage of time "as reported by the employer." See 40 ILCS 5/15-134.1(b) (West 2010).

¶ 36 Accordingly, it was not clearly erroneous for the executive committee to determine that SURS failed to take into account section 15-134.1 of the Pension Code when calculating plaintiff's retirement estimates and that it later correctly calculated plaintiff's annuity based on section 15-134.1(b) of the Pension Code.

¶ 37 D. Section 15-177 of The Pension Code

¶ 38 Plaintiff next asserts the Board erred by improperly interpreting section 15-177 of the Pension Code (40 ILCS 5/15-177 (West 2010)).

¶ 39 Section 15-177 of the Pension Code provides that SURS' powers include the following:

"[t]o establish by-laws; to fix the number necessary for a quorum; to set up an executive committee of its members to exercise all powers of the board except as limited by the board; to establish rules and regulations, not inconsistent with the provisions of this Article, as are necessary for the administration of the system; and generally to carry on any other reasonable activities which are deemed necessary to accomplish the purposes of this system." 40 ILCS 5/15-177 (West 2010).

¶ 40 Plaintiff contends the language in section 15-177 granting the executive

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committee the ability to engage in "reasonable activities which are deemed necessary to accomplish the purposes of this system" means the executive committee should have ordered SURS to deliver the retirement benefit it estimated plaintiff would receive. We disagree.

¶ 41 An administrative agency possesses no general or common-law powers. *Prazen v. Shoop*, 2012 IL App (4th) 120048, ¶ 36, 974 N.E.2d 1006. Rather, its powers are limited to those granted to it by the state legislature. *Id.* "Any power or authority claimed by an administrative agency must find its source within the provisions of the statute by which the agency was created. The agency's authority must either arise from the express language of the statute or devolve by fair implication and intendment from the express provisions of the [statute] as an incident to achieving the objectives for which the [agency] was created." (Internal quotations omitted.) *Crittenden v. Cook County Comm'n of Human Rights*, 2013 IL 114876, ¶ 14, 990 N.E.2d 1161.

¶42 The Pension Code provides no express authority for allowing the executive committee to provide plaintiff an equitable remedy for relying on SURS' erroneous estimates. In addition, we find unpersuasive plaintiff's assertion that section 15-177 implies the executive committee could provide equitable relief here. The portion of the Pension Code cited by plaintiff, section 15-177, enables the executive committee "generally to carry on any other reasonable activities which are deemed necessary to accomplish the purposes of this system." 40 ILCS 5/15-177 (West 2010). The stated purpose of the system is "to provide retirement annuities and other benefits for employees, as defined in this Article, and their dependents." 40 ILCS 5/15-101 (West 2010). The Pension Code contains no provision providing that retirement annuities may be provided in accordance with earlier estimates when a participant relies on those estimates. In fact, section 15-186.1 of the Pension Code contradicts such an interpretation, as it

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requires SURS to recalculate any mistakenly calculated benefits that it discovers. 40 ILCS 5/15-186.1 (West 2010).

¶43 The cases plaintiff cites in support of his argument that the executive committee possessed equitable powers are all distinguishable. None of those cases involved the Pension Code or administrative regulations comparable to section 15-177 of the Pension Code. For example, plaintiff cites *In re Leadership Council for Metropolitan Open Communities*, Commission on Human Relations No. 98-H-107 (Jan. 17, 2001), for the proposition that "the Executive Committee possessed equitable authority to provide [plaintiff] with a remedy for his detrimental reliance." However, that case involved a portion of the Chicago Municipal Code, and plaintiff has failed to explain how the language in the Chicago Municipal Code is similar to the language in the Pension Code such that *In re Leadership Council* has any bearing on plaintiff's case.

¶44 Sparks & Wiewel Construction Co. v. Martin, 250 III. App. 3d 955, 968, 620
N.E.2d 533, 543 (1993), is also factually distinguishable, as it involved the power of the
Department of Labor to interpret the Wage Act, not to provide equitable relief. Another case
cited by plaintiff, *East St. Louis Federation of Teachers, Local 1220 v. East St. Louis School District No. 189 Financial Oversight Panel*, 178 III. 2d 399, 687 N.E.2d 1050 (1997), is also
inapposite. In that case, a statute gave the State Board of Education Financial Oversight Panel
"all powers necessary to meet its responsibilities and to carry out its purposes and the purposes
of the Emergency Financial Assistance Law." *Id.* at 409, 687 N.E.2d at 1057. The Panel's stated
purpose was to "exercise financial control over the board of education" (*id.* (citing 105 ILCS
5/1B -6 (West 1994))), and the Emergency Financial Assistance Law's stated purpose was " 'to
provide emergency State financial assistance to school districts and establish a secure financial

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basis for their continued existence [and] *** to establish procedures, provide powers and impose restrictions to assure the financial and educational integrity of the public schools''' (*id.* (citing 105 ILCS 5/1B-2(b) (West 1994))). Based on these statutes, the Illinois Supreme Court concluded the Panel acted within its authority when it ordered the board not to renew a superintendent's contract because it was not contrary to the purpose of the statute for the Panel to require financial expertise of a superintendent to insure the financial well-being of the district. *Id.* at 410, 687 N.E.2d at 1057.

¶ 45 Here, the stated purpose of SURS' system is only "to provide retirement annuities and other benefits for employees, as defined in this Article, and their dependents." 40 ILCS 5/15-101 (West 2010). We find unconvincing plaintiff's contention that this language implies the executive committee could order equitable relief.

¶ 46 In addition, *City of Calumet City v. Illinois Fraternal Order of Police Labor Council*, 344 Ill. App. 3d 1000, 1008-09, 801 N.E.2d 147, 153-54 (2003), which turned on whether the City was a home-rule unit such that adherence to the Municipal Code was optional, and *In re Bouril*, Ill. Atty. Reg. Disp. Com. Rep. 99CH3 (July 20, 2004), which involved a petition pursuant to section 2-1401 of the Code of Civil Procedure (735 ILCS 5/2-1401 (West 2000)) and the authority of the review board of the Attorney Registration and Disciplinary Committee (ARDC), do not persuade us that SURS possessed the power to order equitable relief.

¶ 47 Our conclusion that SURS could not provide equitable relief in a case of this nature should in no way be interpreted as diminishing the gravity of the error that occurred here. Participants of SURS rely on the information they receive from SURS to make major life decisions; accordingly, SURS must make a good-faith effort to provide accurate annuity information to each and every one of its participants. Nonetheless, it is not our place to apply the

doctrine of equitable estoppel where the legislature has not provided for such a remedy. The legislature may wish to revisit whether equitable relief should be available for a situation such as this. Until the legislature does so, however, we must adhere to the law.

 $\P 48$ Accordingly, we conclude the executive committee did not err by affirming the claim panel's decision, which affirmed SURS' calculation of plaintiff's annuity as \$5,735.49 per month.

¶ 49 III. CONCLUSION

 $\P 50$ For the reasons stated, we affirm the circuit court's judgment affirming the executive committee's decision.

¶ 51 Affirmed.