2018 IL App (1st) 180652-U

FOURTH DIVISION
December 13, 2018

No. 1-18-0652

IN THE APPELLATE COURT OF ILLINOIS
FIRST JUDICIAL DISTRICT

JERRY DILLON, Petitioner-Appellant, v. ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES and FELICIA NORWOOD, Respondents-Appellees.	)	Appeal from the Circuit Court of Cook County 2017 CH 05234 Honorable Diane J. Larsen, Judge Presiding

PRESIDING JUSTICE McBRIDE delivered the judgment of the court.
Justices Reyes and Burke concurred in the judgment.

ORDER

¶ 1 *Held:* Plaintiff's claim that the Department of Healthcare and Family Services could not collect interest on his outstanding child support obligations for balances that existed prior to 2006, rejected because it was contrary to the plain language of the statute.

¶ 2 This appeal concerns the proper calculation of past due child support obligations, including accrued interest, of plaintiff, Jerry Dillon. Plaintiff, *pro se* appeals from an order of the circuit court of Cook County, which affirmed the final administrative decision of the Illinois Department of Healthcare and Family Services (Department).

¶ 3 The record shows that plaintiff and Florence Thicklin Mason are the parents of R.T., who was born in 1999. Plaintiff fell behind on his child support obligations, and in January 2002, the circuit court of Cook County entered a judgment against plaintiff and in favor of Mason in the amount of $14,000 for retroactive child support. Plaintiff was ordered to make monthly payments of $825.00 toward R.T.'s support and $125.00 toward the retroactive judgment. Plaintiff's support obligation was scheduled to end in September 2017, when R.T. turned 18.

¶ 4 Thereafter, plaintiff filed for bankruptcy. In 2014 the Bankruptcy Court for the Northern District of Illinois confirmed his bankruptcy plan, including payments for plaintiff's child support obligations, which, pursuant to statute, are not dischargeable in bankruptcy. See 11 U.S.C.A. § 523 (2012).

¶ 5 Eleven months later, the Department completed an account review of plaintiff's child support case and determined that, as of July 31, 2015, his past due balance was $39,204.72, consisting of $17,522.78 in unpaid child support and $21,681.94 in interest. Plaintiff sought a redetermination of his child support obligations. On November 25, 2015, the Department conducted a redetermination, and determined that his child support account met "the criteria for the Department's enforcement process(es)." Plaintiff was informed that he had the right to appeal the results of the redetermination by requesting a hearing in writing within 15 days from the date of the letter.

¶ 6 On February 18, 2016, plaintiff filed an administrative appeal from the November 25, 2015, redetermination. An administrative law judge (ALJ) at the Department's Bureau of Administrative Hearings (BAH) conducted a hearing on April 6, 2016, at which plaintiff appeared *pro se*, and Mason appeared *pro se* by telephone. Richard Falen, Appeals Coordinator for the Department's Division of Child Support Services (DCSS), also appeared.

¶ 7 Before getting to the merits of plaintiff's redetermination appeal, the ALJ explained that plaintiff's appeal from the November 25, 2015, redetermination was untimely because it was filed on February 18, 2016, well past the 15-day deadline for seeking review under 89 Ill. Adm. Code § 104.101 (2012). However, the ALJ allowed plaintiff to amend his appeal to challenge his support obligation generally, rather than to seek review from the November decision, and plaintiff agreed. Over DCSS's objection, the ALJ then considered the merits of plaintiff's challenge.

¶ 8 The ALJ noted that the redetermination showed plaintiff had a balance of $39,204.72 as of July 31, 2015. The parties then went over an accounting for plaintiff's obligations. Falen noted that in June 2002, plaintiff was credited for a $14,000 payment, which significantly reduced his arrearage balance, however, plaintiff missed more payments after that month, which caused his arrearage to continue and increase. Falen explained that when payments are made, DCSS credits them first to current support, followed by current past-due support, and then arrearage. Interest is paid last in the hierarchy of payments, and it is not compounded, so that "you never pay interest on interest."

¶ 9 At the hearing, the ALJ noted that the Department did not begin charging interest on plaintiff's balance until 2006. Plaintiff did not contest that the total amount of unpaid support he owed as of January 1, 2006, was $15,791. He argued, however, that the Department could never charge interest on any balance that existed prior to January 1, 2006.

¶ 10 Plaintiff also pointed out that liens had been placed on amounts in two of his bank accounts: $2,400 from his personal account, and another amount from a business account, which plaintiff referred to throughout the hearing as either $10,000 or $15,000. The exact amounts of the two liens, as described in notices from plaintiff's bank that are contained in the record, are

$2,421.29 and $10,818.17. Plaintiff contended that he should have received an "interest credit" on those "frozen" amounts, and that the Department should have taken the money from his bank account to satisfy his arrearage, rather than to allow the interest to accrue on his balance. Regarding the amount frozen from his business account, plaintiff stated that the money "was returned" to him because the Department "found that they were in the wrong" but the money was "held for over 15 months before [he] got that money back." Regarding the $2,400 payment, plaintiff asserted that the payment posted in the wrong month, April 2006, when the Department had access to the money earlier. He argued that it "should have been a part of this calculation too" as it was "actually turned over and applied towards the balance."

¶ 11 At the end of the hearing, the ALJ stated that he would hold the record open for 30 days after the hearing in case plaintiff wished to add anything, and took the matter under advisement.

¶ 12 At some point thereafter, plaintiff sought another redetermination from the Department of his child support balance. On June 2, 2016, the Department responded, determining that plaintiff's past due balance as of May 31, 2016, was $38,085.40, and that the debt remained "subject to enforcement until it [wa]s paid in full." Shortly thereafter, plaintiff requested another administrative hearing, seeking to appeal the June 2, 2016, redetermination. Before the second hearing, plaintiff requested another redetermination, which the Department responded to on July 18, 2016, determining that his total account balance as of the end of June 2016 was $37,927.22.

¶ 13 On July 25, 2016, the second hearing occurred before a different ALJ. When the ALJ pointed out that plaintiff had "two appeals pending," plaintiff responded that he had never received a decision in his first administrative appeal, which led him to file a second one. Before the second ALJ, plaintiff asserted that he was challenging the interest imposed on balances that existed prior to 2006, noting that they had "discussed this in this other proceeding." Plaintiff also

stated that in his prior bankruptcy proceeding, the bankruptcy court had "dismissed the interest" that Mason "thought she was entitled to." The ALJ noted that plaintiff appeared to raise a new argument regarding the effect of the bankruptcy court's order, but was otherwise raising the same issues as in the prior proceeding. The second ALJ then consolidated the two appeals, and sent both to the first ALJ for the record to be re-opened. The second ALJ instructed plaintiff to submit an "Amendment to [his] Request for a Hearing" in which to explicitly frame the issues he wished to argue.

¶ 14 On August 2, 2016, the following week, the BAH received plaintiff's amended administrative appeal. In addition to arguing that interest could not be collected on an arrearage that was pending as of January 1, 2006, he contended that "the application of lump sum collection acquired *** between 5/20/14 thru present, have [*sic*] not been properly applied according to statutory hierarchical design." He alleged that individuals at the Department "acted willfully and in secret, and maliciously conspired in concert to collect claims that were denied by" the bankruptcy court, including Mason's claims for attorney fees and interest prior to January 1, 2006. He declared the attempt to collect interest a "criminal act" and "call[ed] for an investigation by the Inspector General." Plaintiff attached documents from his bankruptcy case, including the Trustee's December 2014 objection to Mason's claim for attorney fees as untimely, in which the Trustee also noted that plaintiff's child support arrearage amounted to $57,254.92 at that time.

¶ 15 The first ALJ considered plaintiff's submissions and "determined that the issues pertaining to the effect of the Bankruptcy Court's actions ha[d] been sufficiently developed in the record to obviate the need for any further in-person hearings on the consolidated appeal."

¶ 16 The Department, through Director Felicia Norwood, adopted the ALJ's findings of fact, and issued a final administrative decision on the consolidated appeals on March 15, 2017. The Department noted that plaintiff's April 6, 2016, hearing went on for over 90 minutes, most of which was spent going over the then-current accounting of plaintiff's obligations. The Department stated that the accounting showed that plaintiff owed a total of $39,204.72, as of July 31, 2015. That total was "comprised of $17,522.78 in unpaid child support (principal) and $21,681.94 in interest which accrued after December 31, 2005 on the due-and-owing child support."

¶ 17 The Department also determined that, by the hearing's conclusion, "the participants understood that [plaintiff] disagreed with the accounting's interest computations for two reasons." First, plaintiff disagreed with DCSS's interpretation of the statutory and administrative code provisions relating to the terms under which the Department collects accrued statutory interest. The accounting showed that interest began being charged on January 31, 2006, on the total amount of child support that had been "due-and-owing" for more than 30 days as of that date. That "due-and-owing" amount was $15,791.00, and therefore plaintiff was charged $118.43 in statutory interest for the month of January. Plaintiff, however, asserted that the Department could calculate interest only on any past-due current support that became past-due after January 1, 2006.

¶ 18 The Department determined that, pursuant to 305 ILCS 5/10-16.5 (2016), and the corresponding regulation, 89 Ill. Adm. Code § 160.89 (2014), DCSS must calculate and collect interest on the total support principal that is due-and-owing more than one month after December 31, 2005. For any pre-2006 accrued interest, the obligee herself must seek relief in the circuit

court. The Department rejected plaintiff's reading of the applicable interest provisions, finding the language of 305 ILCS 5/10-16.5 (2016), and 89 Ill. Adm. Code § 160.89 (2014), to:

> "clearly indicate that an obligee must petition a court themselves to collect interest which accrued on unpaid support prior to January 1, 2006, *and* that it remains DCSS's job to calculate and collect the interest due on the total support principal that is due-and-owing more than one month after December 31, 2005. When read together, these provisions clearly express the legislatures [*sic*] intent that DCSS be excused *only* from calculating and collecting the unpaid statutory interest which accrued *prior* to January 1, 2006. Consequently, DCSS is not prohibit[ted] from calculating and collecting interest after January 1, 2006, which accrued by law on [plaintiff]'s due-and-owing principal amount as accumulated prior to January 1, 2006." (Emphasis in original).

¶ 19 Plaintiff's second challenge was to the April 2006 posting date of a credit of $2,431.29, which plaintiff had documentation showing that was collected in December 2004. Accordingly, plaintiff had been charged interest on that amount in January, February, and March 2006.

¶ 20 The Department agreed with plaintiff on this issue, noting that DCSS had not provided "any evidence contrary to plaintiff's testimony that the bank had surrendered the funds to DCSS at their request shortly after the lien notices were issued." Accordingly, the Department instructed DCSS to "adjust its records to show the lump sum payment of $2,431.29 posting as a credit on or before December 2005" and to "adjust the interest balance accordingly." The Department noted that so long as the amount was credited by December 31, 2005, it would no longer accrue interest.

¶ 21 Finally, the Department considered plaintiff's contention that his child support obligations were affected by his bankruptcy case. The Department noted that none of DCSS's collection or enforcement actions were shown to be inconsistent with any orders of the bankruptcy court, and, in any event, child support obligations are not dischargeable in bankruptcy.

¶ 22 On April 12, 2017, plaintiff filed a complaint for administrative review of the Department's final administrative decision in the circuit court. He raised two issues: (1) "[w]hether the Department properly calculated" the child support balance, where it included "interest on [the] principle [*sic*] balance that exist[ed] prior to January 1, 2006"; and (2) whether the Department "acted properly when it presented a balance of $54,403.92" to the bankruptcy court "and later change[d] that amount" to $57,254.92.

¶ 23 On September 11, 2017, plaintiff filed a brief in support of his complaint for administrative review. He restated the two issues raised in his complaint, contending, as to the first issue, that the Department could not calculate or collect interest on arrearage balances that existed prior to 2006, and that it could charge interest only on arrearage balances that accumulated after January 1, 2006. As to the second issue, however, plaintiff clarified that he was "satisfied" with the Department's conclusion that it acted properly in presenting a balance of $57,254.92. Rather than pursuing that claim, plaintiff raised for the first time that R.T. should have been "classified as being emancipated" on June 1, 2016, at age 16, because he had graduated from high school, enrolled at the University of California at Berkeley, and left for college in June 2016.

¶ 24 On October 12, 2017, plaintiff filed a petition to have R.T. declared emancipated, averring that he was "a mature minor" enrolled in his sophomore year at University of

California, Berkeley, and had "been living separate and apart from his parents/legal guardian since *** May 31, 2016."

¶ 25 On November 14, 2017, the Department moved to strike plaintiff's petition to emancipate R.T., noting that the issue had never been raised at either administrative hearing, and that it sought relief beyond the scope of the court's authority in this case. The motion also noted that a petition for emancipation must be served on the parties named in it, yet it appeared that plaintiff had failed to serve Mason and R.T.

¶ 26 On January 31, 2018, after a hearing on plaintiff's petition for emancipation, the circuit court struck the petition without prejudice to plaintiff filing it "in the appropriate forum."

¶ 27 Thereafter, on March 1, 2018, the circuit court heard argument by the parties on plaintiff's complaint for administrative review. A copy of the transcript from that hearing does not appear in the record on appeal.

¶ 28 In a written order entered that same day, the court noted that plaintiff had raised the issue of whether he had been "properly credited for $14,000 in 2002 and $10,818.71 in 2004" but that those issues had not been "raised before the administrative agency at hearing." Because the issues were not developed at the administrative hearing, or raised in plaintiff's pleadings, the court found them to be forfeited. Further, the court found that the final administrative decision "was not arbitrary and capricious and was not against the manifest weight of the evidence." Accordingly, the court affirmed the March 15, 2017, final administrative decision.

¶ 29 On March 26, 2018, plaintiff filed a timely notice of appeal from that judgment, and we have jurisdiction to consider that judgment pursuant to Illinois Supreme Court Rule 301 (eff. Feb. 1, 1994).

¶ 30 In this court, plaintiff raises a number of issues. He argues, first, that the Department is improperly assessing interest on balances that accrued prior to January 1, 2006. Second, plaintiff contends that the Department failed to credit him $10,818.17 that "was garnished from [his] account." Third, plaintiff asserts that the "garnishment of $2431.29" was improperly credited to his account in December 2005, when it should have been credited in December 2004, when the garnishment was "executed." Finally, plaintiff contends that the Department "failed to provide full faith and credit for money received from other courts"—specifically, that he made payments to the Department beginning in May 2014 as part of his bankruptcy action, but that the payments were improperly credited as a lump sum in November 2014.

¶ 31 This Court reviews the final administrative decision of the Department, not that of the circuit court. *Outcom, Inc. v. Illinois Department of Transportation*, 233 Ill. 2d 324, 336 (2009). The applicable standard of review depends upon the issues raised in an administrative review action. On a question of law, the Department's conclusion is reviewed *de novo*. See *City of Belvidere v. Ill. State Labor Relations Bd.*, 181 Ill. 2d 191, 204 (1998). On factual questions, reviewing courts accord great deference to an agency's findings of fact, reversing only if they are against the manifest weight of the evidence. *City of Belvidere*, 181 Ill. 2d at 205; *Kouzoukas v. Retirement Board of the Policemen's Annuity and Benefit Fund of the City of Chicago*, 234 Ill. 2d 446, 463 (2009) ("it is not a court's function on administrative review to reweigh evidence or to make an independent determination of the facts."). When the question presented is a mixed question of law and fact, the clearly erroneous standard is applied. *Marconi v. Chicago Heights Police Pension Board*, 225 Ill. 2d 497, 532 (2006). A decision will be reversed under this standard only when the court "is left with the definite and firm conviction that a mistake has been committed." *Outcom*, 233 Ill. 2d at 337 (internal quotation marks omitted).

¶ 32 In this case, plaintiff first contends that the Department is improperly calculating interest on his past due balances that existed prior to January 1, 2006. He does not dispute that the total amount of unpaid support he owed as of January 1, 2006, was $15,791, or that the interest calculations themselves are incorrect. Instead, plaintiff contends that the Department can only charge interest on unpaid balances that accrued after January 2006.

¶ 33 The history and statutory framework relating to enforcement of child support regulations was set out by our supreme court in *In re Marriage of Lappe*, 176 Ill. 2d 414, 423-28 (1997). It stated:

> "The federal welfare program known as Aid to Families with Dependent Children (AFDC), contained in Title IV–A of the Social Security Act, established a scheme under which the federal government would reimburse states for a percentage of the funds that states distributed to needy families with children. 42 U.S.C. § 601 *et seq.* (1994). States were not required to participate in the AFDC program, but if a state chose to participate in the program, it had to comply with the requirements of the Social Security Act and the regulations promulgated thereunder. 42 U.S.C. § 602 (1994); *King v. Bradley*, 829 F.Supp. 989, 991 (N.D.Ill.1993). Title IV–A set out, in considerable detail, the elements which must be included in a state AFDC plan. 42 U.S.C. § 602 (1994). If a state AFDC plan met with federal approval, the state was entitled to reimbursement from the federal government of a substantial percentage of the state funds it expended in AFDC payments. 42 U.S.C. § 603(a) (1994).
>
> In 1974, Congress amended the Social Security Act by adding Title IV–D. 42 U.S.C. § 651 *et seq.* (Supp.1975). Title IV–D established a Child Support

Enforcement Program, '[f]or the purpose of enforcing the support obligations owed by absent parents to their children.' 42 U.S.C. § 651 (1994). At the same time, Title IV–A was amended to require states, as a condition of receiving federal AFDC funds, to adopt child support enforcement programs that complied with Title IV–D. 42 U.S.C. § 602(a)(27) (1994). Accordingly, in order for a state to obtain federal funding for its AFDC program, the state was required to operate a child support enforcement program in compliance with Title IV–D. 42 U.S.C. §§ 602(a)(27), 603(h) (1994); see also *People ex rel. Sheppard v. Money*, 124 Ill.2d 265, 270, 124 Ill.Dec. 561, 529 N.E.2d 542 (1988); *King v. Bradley*, 829 F.Supp. 989, 991 (N.D.Ill.1993); *Carelli v. Howser,* 923 F.2d 1208, 1210 (6th Cir.1991).

***

Illinois chose to participate in the federal AFDC program and thereby receive federal funding for its public aid program. 305 ILCS 5/12–4.5 (West 1994); 89 Ill. Adm.Code § 160.10(a) (1994); see also *King v. Bradley,* 829 F.Supp. 989, 991 (N.D.Ill.1993).[(footnote omitted)] As a result, Illinois is required to operate a child support enforcement program that complies with Title IV–D. 42 U.S.C. § 602(a)(27) (1994). Illinois' Title IV–D program is contained in article X of the Public Aid Code and part 160 of the Department's regulations. 305 ILCS 5/10–1 *et seq.* (West 1994); 89 Ill. Adm.Code § 160.1 *et seq.* (1994).

Article X of the Public Aid Code states that its purpose is to provide for locating an absent parent, for determining his or her financial circumstances, and for enforcing his or her legal obligation of support. 305 ILCS 5/10–1 (West

> 1994). The services available under article X include (1) identifying and locating an absent parent, (2) establishing parentage, (3) establishing support obligations, (4) enforcing and collecting support, (5) receiving and distributing support payments, and (6) maintaining accurate records of location and support activities. 89 Ill. Adm.Code § 160.10(c) (1994). The Department may provide these services though [(*sic*)] the use of either the administrative process or the court system. 305 ILCS 5/10–10, 10–11 (West 1994); 89 Ill. Adm.Code § 160.10(d) (1994)."

¶ 34 To enforce child support judgments, the Public Aid Code and the Department's regulations require the Department to calculate the unpaid child support balance. 89 Ill. Adm. Code § 160.89 (2012). Section 160.89 provides:

> "The unpaid child support balance as of the end of each month shall be determined by calculating the current monthly child support obligation and applying all payments received for that month, except federal income tax refund intercepts, first to the current monthly child support obligation and then applying any payments in excess of the current monthly child support obligation to the unpaid child support balance owed from previous months." 89 Ill. Adm. Code § 160.89(c) (2012).

¶ 35 A Department support order "shall be deemed to be a series of judgments against the person obligated to pay support thereunder, each such judgment to be in the amount of each payment or installment of support and each such judgment to be deemed entered as of the date the corresponding payment or installment becomes due under the terms of the support order," and "[e]ach such judgment shall have the full force, effect and attributes of any other judgment of this State, including the ability to be enforced." 305 ILCS 5/10–11 (West 2016). Section 12–

109 of the Code of Civil Procedure (735 ILCS 5/12–109 (West 2016)) governs interest on civil judgments and requires the levying of interest on child support arrearages. See also 305 ILCS 5/10–16.5 (West 2012) ("A support obligation, or any portion of a support obligation, which becomes due and remains unpaid as of the end of each month, excluding the child support that was due for that month to the extent that it was not paid in that month, shall accrue simple interest as set forth in Section 12-109 of the Code of Civil Procedure.").

¶ 36 Our supreme court has held that past-due support payments began to bear "mandatory interest" on May 1, 1987, when the Illinois Marriage and Dissolution of Marriage Act and the Code of Civil Procedure were amended to "provide that unpaid child support payments 'shall' be deemed judgments and that these judgments 'shall bear interest' at the same rate as all other judgments." *Ill. Department of Healthcare & Family Services v. Wiszowaty*, 239 Ill. 2d 483, 487-88 (2011). As a result, the circuit court does not have any discretion to refuse to assess interest on delinquent support payments. See *id*. at 487-90.

¶ 37 In support of plaintiff's contention that the Department cannot collect interest on balances that existed prior to January 1, 2006, plaintiff relies on 89 Ill. Adm. Code 160.89(f) (2014), which states:

> "The Department shall provide the obligee a one-time written notice advising the obligee that he or she must notify the Department in writing within 60 days after the date of the notice that he or she wishes to have the Department compute any interest that accrues on a specific docket in his or her case between May 1, 1987 and December 31, 2005. The notice shall further explain that, if the obligee fails to notify the Department within the 60 day period:

> 1) the Department shall have no further duty to enforce and collect interest accrued on support obligations established under the Illinois Public Aid Code or any other law that are owed to the obligee prior to January 1, 2006; and
>
> 2) any interest due on that docket prior to January 1, 2006 may be pursued by the obligee through a court action but not through the Department's IV-D division."

¶ 38 Plaintiff contends that the "plain reading and interpretation" of this provision indicates that the Department can never collect interest on balances that existed prior to January 1, 2006, even if those balances continued to exist after January 1, 2006. He further asserts that Illinois's legislature did not intend for fathers to be treated so harshly "by compounding requirements that inhumanely limits the fathers from ever surviving a child support award if and when he falls behind." Accordingly, he asks this court to "[f]ree the fathers that have been held hostage by" the Department. We disagree with plaintiff's reading of the above provision.

¶ 39 The cardinal rule of statutory interpretation is "to ascertain and give effect to the true intent of the legislature." *Illinois State Treasurer v. Illinois Workers' Compensation Comm'n*, 2015 IL 117418, ¶ 20. "[I]t is well established that the best evidence of legislative intent is the language used in the statute itself." *Id.* ¶ 21. The statutory language "must be given its plain, ordinary and popularly understood meaning." *Id.*

¶ 40 The plain language of the above provision relieves the Department of its duty to collect interest that accrued between May 1, 1987, and December 31, 2005, unless the obligee requests the Department do so after a one-time notice. It is undisputed in this case that Mason, the obligee, did not request that the Department collect the accrued interest between May 1, 1987, and December 31, 2005. Mason's failure to request the Department do so relieves the

Department of attempting to collect interest that accrued between those dates. However, it does not affect the Department's statutory obligation to collect interest that accrued after January 1, 2006, even though the arrearage may have existed prior to that date.

¶ 41 This reading is further supported when reading the provision as a whole, which requires the Department to notify the obligee that he or she must specifically request that "the Department compute any interest that accrues on a specific docket in his or her case between May 1, 1987 and December 31, 2005." The provision does not indicate that such notice should include a warning that the failure to respond will also result in the Department not collecting interest beyond the specified date range.

¶ 42 We are also unpersuaded by plaintiff's reliance on 750 ILCS 5/505(b), which provides:

> "An order for support entered or modified on or after January 1, 2006 shall contain a statement that a support obligation required under the order, or any portion of a support obligation required under the order, that becomes due and remains unpaid as of the end of each month, excluding the child support that was due for that month to the extent that it was not paid in that month, shall accrue simple interest as set forth in Section 12-109 of the Code of Civil Procedure. Failure to include the statement in the order for support does not affect the validity of the order or the accrual of interest as provided in this Section."

¶ 43 Plaintiff does not specifically explain why the above statute supports his proposed interpretation, and accordingly, we find this argument forfeited. Ill. Sup. Ct. R. 341(h)(7) (eff. May 25, 2018) ("Points not argued are forfeited"). Nonetheless, we do not find the above statute to support plaintiff's contentions. This statute merely requires support orders to contain a specific statement about the accrual of interest on unpaid obligations. It does not impact the

Department's responsibility or authority to assess and collect interest, and the statute explicitly notes that the failure to include the notice does not affect the validity of the order or accrual of interest. Nothing in this statute changes our conclusion that an obligee's failure to request that the Department compute interest accrued between May 1, 1987 and December 31, 2005, relieves the Department of collecting interest accrued during that period, and not beyond.

¶ 44 Because the plain language is determinative, we need not address plaintiff's policy arguments regarding legislative intent. See *Zahn v. North American Power & Gas, LLC*, 2016 IL 120526, ¶ 15 ("No rule of construction authorizes us to declare that the legislature did not mean what the plain language of the statute imports, nor may we rewrite a statute to add provisions or limitations the legislature did not include.").

¶ 45 Plaintiff next contends that the Department failed to credit him $10,818.17 that "was garnished from [his] account." We note, however, that during the hearing before the BAH, plaintiff provided documentation that funds in his personal bank account and his professional bank account were the subject of liens by the Department, or "frozen," as he phrased it. According to the letter to plaintiff from his bank, dated December 9, 2004, $10,818.71 from his professional account was the subject of a lien.

¶ 46 At the hearing, however, plaintiff did not argue that the Department seized $10,818.71 and failed to credit him for that amount. Instead, plaintiff asserted that the amount frozen from his business account had been "held" and later "returned" to him. His argument at the hearing appeared to be that his arrearage and interest balance would have been lower if the Department had seized the money and applied it to his existing arrearage.

¶ 47 In this appeal, plaintiff appears to argue for the first time that the Department actually seized the $10,818.71 but failed to apply it to his account. His failure to make this allegation

before the agency results in the forfeiture of this issue. See *Owens v. Department of Human Rights*, 403 Ill. App. 3d 899, 926 (2010); *Texaco–Cities Service Pipeline Co. v. McGaw*, 182 Ill. 2d 262, 278–79 (1998) ("issues or defenses not placed before the administrative agency will not be considered for the first time on administrative review.").

¶ 48 In so holding, however, we note that plaintiff is not without recourse if he now believes that money was seized from his bank account but not properly credited. Plaintiff may request an accounting regarding the correctness of his balance, or a redetermination, and, if he is unsatisfied with the results, plaintiff may appeal pursuant to 89 Ill. Adm. Code § 104.101 (2012).

¶ 49 Third, plaintiff asserts that the "garnishment of $2431.29" was improperly credited to his account in December 2005, when it should have been credited in December 2004, when the garnishment was "executed."

¶ 50 During the hearing, plaintiff complained that $2,431.29 had been seized from his personal account prior to 2006 but the Department did not credit it to his arrearage until April 2006. As a result, plaintiff incurred interest on that amount from January 31, 2006, until April 2006. See 750 ILCS 5/505(b) (2016). In issuing the final administrative decision, the Department agreed with plaintiff, and ordered DCSS to correct the error by crediting that amount to plaintiff's account by December 31, 2005, and adjust plaintiff's interest balance accordingly.

¶ 51 Nonetheless, on review, plaintiff complains that the Director should have ordered the $2,431.29 credited to his account in 2004, rather than 2005. Plaintiff does not contest that changing the posting date would not affect his child support balance, since interest only began to accrue after the date on which the Department ordered it be credited. Plaintiff contends, however, that this court should change the posting date, because Mason still retains the option of filing an action in the circuit court seeking any interest that accrued on the account prior to 2006.

¶ 52 In this case, plaintiff was afforded the relief he sought when his account was credited so that no interest accrued on the $2,431.29 payment. Where a party has received all the relief he sought, the issue is moot and the court will not review it "merely to establish a precedent or guide future litigation." *Dixon*, 151 Ill. 2d at 116 (citations and internal quotation marks omitted).

¶ 53 Moreover, the issue of whether Mason may pursue interest on the arrearage balance that accrued prior to January 1, 2006, is not ripe. As a general matter, courts should avoid "premature adjudication" and "entanglement in abstract disagreements over administrative policies." See *Morr-Fitz, Inc. v. Blagojevich*, 231 Ill. 2d 474, 490 (2008). Should Mason decide to file an action in the circuit court, plaintiff would not be prevented from raising an issue as to the proper posting date of the payment at that time.

¶ 54 Finally, plaintiff contends that the Department "failed to provide full faith and credit for money received from other courts." Plaintiff specifically claims that he made payments to the Department beginning in May 2014 as part of his bankruptcy action, but that the payments were improperly credited as a lump sum in November 2014. In support of his claim, he has included documents in the appendix to his brief which are not part of the appellate record and were never placed before the agency.

¶ 55 As an initial matter, we note that this court cannot consider exhibits included as attachments to briefs, which are not part of the appellate record. *Denny v. Haas*, 197 Ill. App. 3d 427, 430 (1990) ("attachments to briefs which are not otherwise of record are not properly before a reviewing court and cannot be used to supplement the record."). "Judicial review of administrative decisions is restricted to the record compiled by the agency," and a court may not consider "new or additional evidence." *Baker v. Ill. Department of Employment Security*, 2014

IL App (1st) 123669, ¶ 23; 735 ILCS 5/3-110 (2016). Nonetheless, plaintiff failed to raise this claim during the proceedings before the agency, and it is therefore forfeited. See, e.g., *Owens*, 403 Ill. App. 3d at 926 (issues not placed before administrative agency will not be considered for first time on administrative review).

¶ 56 As stated above, plaintiff is not without recourse if he believes that the payments made during his bankruptcy proceedings were not timely credited. He may request an accounting from the Department regarding this issue and, if dissatisfied with the result, seek a hearing to contest it. See 89 Ill. Adm. Code § 104.101 (2012).

¶ 57 For the foregoing reasons, we affirm the judgment of the circuit court of Cook County affirming the final administrative decision of the Illinois Department of Healthcare and Family Services.

¶ 58 Affirmed.