

Reforming Illinois K-12 Public Education Through a Four-Pronged Approach

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Abstract

Public education in the United States has produced lackluster results in the past decades. Various forms of school choice have emerged in recent years to combat the poor results seen in the public education system, but these private schools are financially unattainable for many Americans. Bureaucratic overload, city corruption, inequities in funding, and frequent teachers' strikes have certainly contributed to the destitute state of Illinois' public education. In this thesis, the attainability of fiscal relief for Illinois families who choose alternative education and the necessity of the state in permitting such alternatives is discussed.

Current school choice policies in the state of Illinois are delineated and a case study in which Illinois' current methods are contrasted with potential alternatives is examined as the effectiveness of each course of action is discussed. Recommendations include a four-pronged approach to education reform based primarily on school choice via extending and expanding the Invest in Kids scholarship, promoting homeschooling for able families, enacting a public-school mobility policy, and establishing a probationary period for failing schools. Ultimately, an alteration to the status quo is advocated through an adoption of tax credits over tax vouchers to relieve the fiduciary burden on Illinois families and resist any potential legal challenges.

Reforming Illinois K-12 Public Education Through Tax Credits

"If Virtue & Knowledge are diffused among the People, they will never be enslav'd. This will be their great Security."¹ In America, the Founding Fathers deemed education to be the safeguard against tyranny. An educated population would be less prone to adopt policies detrimental to individual freedoms. An educated population could understand the principles that framed the nation. The hope of the founders was that the American population would be educated both morally and practically to avoid losing their personal and religious freedoms.

Today, the American education system is highly federalized, with funding coming from local government, state government, and the federal government in varying percentages. As a nation, the federal education budget has increased drastically in the past century, especially following the 1940s, in the aftermath of FDR's New Deal and subsequent government expansion. Christopher Chantrill, government finance data expert and contributor to *American Thinker*, illustrates this drastic increase, with the U.S.'s spending on education standing at around 7 percent GDP in 2022, up from just 1.5 percent in the 1940s.² As the overall spending has increased, the financial resources spent on each individual student has risen to about \$12,536, according to 2018 data.³ Despite this financial contribution from the federal government, Chantrill illustrates that only about 8 percent of school revenue comes from the federal government, with the remaining financing typically coming from local and state

¹ Jacqueline Pfeffer Carlisle, "U.S. Founding Fathers on Education: In Their Own Words," National Association of Scholars, Last modified June 1, 2017, https://www.nas.org/blogs/article/u_s_founding_fathers_on_education_in_their_own_words.

² Christopher Chantrill, 20th Century Education Spending, U.S. Government Spending, Retrieved October 16, 2022, from https://usgovernmentspending.com/include/usgs_chart2p51.png.

³ Ibid.

governments.⁴ With 45 percent of the financial burden to fund schools falling to the local governments; and of that 45 percent, nearly 40 percent being funded by property taxes, there are great inequalities in the amount of funding from school to school.⁵

For some schools, placed in wealthier neighborhoods or with high valued properties and zones large enough to incorporate a greater portion of taxpayers, the property tax financing system works wonderfully. Other schools in inner city or rural consolidated school districts are disproportionately harmed by this system. What is to be done to aid the students from these struggling school districts to balance the quality of education in each state? The state of Illinois especially falls victim to inequality in funding across school districts due to the local districts' ineffective funding strategies coupled with inadequate or corrupt resources from federal and state sources. Adam McCann, finance expert writing for WalletHub in a study on the funding of public schools in Illinois, concludes that Illinois is the fourth least equitable state in funding distribution in the nation.⁶

The state also wrestles with immense pension debt to the Chicago Teacher's Union, who, according to *American Enterprise Institute* writers Nat Malkus and RJ Martin, wishes to see higher pay and smaller class sizes, based on the demands of their 2019 labor strike.⁷ Bureaucratic overload, city corruption, inequities in funding, and consistent teachers' strikes have contributed

⁴ Christopher Chantrill, Education by Government Level, U.S. Government Spending, Retrieved October 16, 2022, from https://usgovernmentspending.com/include/usgs_chart2p52.png.

⁵ Daphne Kenyon, Bethany Paquin, and Semida Munteanu, (2022, April 12), Public schools and the property tax: A comparison of education models, *Lincoln Institute of Land Policy*, from <https://www.lincolnst.edu/publications/articles/2022-04-public-schools-property-tax-comparison-education-models>.

⁶ Adam McCann, "2022's Most & Least Equitable School Districts in Illinois," WalletHub, August 23, 2022, <https://wallethub.com/edu/e/most-least-equitable-school-districts-in-illinois/77074/>.

⁷ Nat Malkus and RJ Martin, "Chicago punts on its looming teacher pension disaster," *American Enterprise Institute*, November 7, 2019, <https://www.aei.org/articles/chicago-punts-on-its-looming-teacher-pension-disaster/>.

to the destitute state of Illinois' public education. To mitigate these issues and revitalize the educational quality, the state of Illinois should adopt a four-pronged approach to education reform based primarily on school choice via extending and expanding the Invest in Kids scholarship, promoting homeschooling for able families, enacting a public-school mobility policy, and establishing a probationary period for failing schools.

Illinois Case Study: Current State of Education System

Illinois' education system can best be described as imbalanced. The top ten best school districts, according to Niche, are wealthier Chicago suburban districts.⁸ The poorer, more diverse school districts produce high dropout percentages and extraordinarily low-test scores, with 95 of the state's worst 205 schools being located in the Chicago Public School system.⁹ In Illinois, there exists glaring gaps between both rich and poor school districts and between white and minority students.¹⁰ Numerous Illinois residents choose to homeschool their children for the state's relaxed policies regarding public education and the academic disparities acknowledged. Yet in relation to the rest of the nation, Illinois ranks last in percentage of students who homeschool at 5.4 percent of the eligible population.¹¹ While 97 percent of eligible students take

⁸ Chicago Parent Staff, "Best school districts in Illinois according to Niche," Chicago Parent, January 25, 2023, <https://www.chicagoparent.com/education/school-issues/best-school-districts-illinois-according-niche/>.

⁹ Corina Curry Haas, "State's worst schools challenge educators, communities," Rockford Register Star, December 21, 2018, <https://www.rrstar.com/story/news/education/2018/12/21/state-s-worst-schools-challenge/6581827007/>, para. 9.

¹⁰ Mary D. Bruce, Natalia Ermasova, and Linda Mattox, "The Fiscal Disparity and Achievement Gap between Extremely Wealthy and Poor School Districts in Illinois," *Public Organization Review* 19, no. 4 (2019): 413-28, [https://www.proquest.com/pubidlinkhandler/sng/pubtitle/Public+Organization+Review/\\$N/26121/PagePdf/2089010836/fulltextPDF/B62A7D9860954F38PQ/1?accountid=1208536?pq-origsite=summon](https://www.proquest.com/pubidlinkhandler/sng/pubtitle/Public+Organization+Review/$N/26121/PagePdf/2089010836/fulltextPDF/B62A7D9860954F38PQ/1?accountid=1208536?pq-origsite=summon).

¹¹ U.S. Census Bureau, "Homeschooling on the Rise During COVID-19 Pandemic," Last modified March 18, 2021, <https://www.census.gov/library/stories/2021/03/homeschooling-on-the-rise-during-covid-19-pandemic.html>.

the SAT in Illinois, the state ranks tenth worst in the nation in average SAT score.¹² Participation is not a major issue plaguing the state, which boasts a graduation rate of 87.3 percent, though there is room for improvement in this area.¹³ Participation, however, does not guarantee success. Were success merely indicated by completion and engagement, Illinois' noteworthy growth in graduation rate and SAT engagement would be commendable. But the concerning nature of the state's results, coupled with its exorbitant spending and ever-increasing debt, void any positive ramifications of this participation. Illinois ranks 9th in spending per pupil in K-12, but 40th in SAT scores.¹⁴

Illinois appears to believe that unlimited funding produces better results. Continuous hiking of teacher salaries and skyrocketing funding in wealthier districts despite impending pension deficit illustrates this ideology. However, funding without purpose is useless and only increases the state debt, which eventually must be addressed and combatted. In 2022, there were 1,925,415 K-12 students in Illinois. The high school graduation rate was 87 percent, and per-pupil spending approximately \$16,029.¹⁵ But that figure of \$16,029 is deceptive in that it ranges from the \$7,977 per pupil expenditures in Paris Community Unit School District (CUSD) 4 to the \$49,321 spent per pupil in Fieldcrest CUSD 6.¹⁶ To combat this discrepancy between school

¹² PrepScholar, "Average SAT Scores by State: Most Recent," <https://blog.prepscholar.com/average-sat-scores-by-state-most-recent>.

¹³ Illinois Report Card, "Illinois State Report Card," Illinois Report Card, n.d., <https://www.illinoisreportcard.com/state.aspx?source=trends&source2=graduationrate&Stateid=IL>.

¹⁴ Learner, "States That Spend the Most on Education," <https://www.learner.com/blog/states-that-spend-the-most-on-education>.

¹⁵ Illinois Report Card, "Illinois State Report Card," <https://www.illinoisreportcard.com/state.aspx?source=environment&source2=perstudentspending&Stateid=IL>.

¹⁶ Adam McCann, "2022's Most & Least Equitable School Districts in Illinois," WalletHub, August 23, 2022, <https://wallethub.com/edu/e/most-least-equitable-school-districts-in-illinois/77074/>.

districts statewide, Illinois' Congress passed the *Evidence-Based Funding for Student Success Act* in 2017, which applied a formula to determine baseline requirements in each school district where state assistance was required to ensure that every school district received a minimum of 90 percent essential funding.¹⁷ The mission of this program is noble in its attempt to utilize state resources to counter local disparities in financing. However, in practice, the formula has been ineffective. Currently, the program is \$3.6 billion short from the projected satisfactory funding goal, and though all but two districts are at least 60 percent funded, approximately 94 percent of districts remain under the 90 percent benchmark established by the act.¹⁸ Perhaps additional time and money may be allocated to allow for desired results through the EBF Act, but Illinois does not have the financial resources to sustain another \$3.6 billion in funding.

In 2017, Matt Egan, lead writer of *CNN Business* and EPPY winner, projected Illinois' unpaid pension debt to be \$251 billion, tracing the issue back to the 1980s, and rationalizing the cause by claiming "Rather than dealing with the problem, Illinois continued to reward the state's powerful unions with more generous benefits."¹⁹ Constantly increasing the budget and funding for education without cutting costs is going to lead to a junk credit rating for the state of Illinois. Poor performance and economic disparities in the state are coupled with insurmountable debt and failure from politicians to act.

Illinois currently receives about \$26 billion annually in income tax.²⁰ Income tax is the

¹⁷ Illinois State Board of Education, "Evidence-Based Funding for Student Success District Level Data," Illinois State Board of Education, n.d., <https://www.isbe.net/ebfdist>.

¹⁸ Illinois State Board of Education, "Evidence-Based Funding for Student Success: At-a-Glance Guide for FY 2023," Illinois State Board of Education, n.d., <https://www.isbe.net/Documents/FY23-EBF-At-a-Glance.pdf>.

¹⁹ Matt Egan, "How Illinois Became America's Most Messed-Up State," *CNNMoney*, July 1, 2017, <https://money.cnn.com/2017/06/30/investing/illinois-budget-crisis-downgrade/index.html>.

largest source of income for the state, followed by property tax.²¹ Illinois spent \$9.8 billion on education in 2022. That spending is proposed to increase 5.3 percent this year.²² Chicago Public Schools (CPS), the largest single district in the state, is spending \$9.4 billion on education this year.²³ Chicago Public Schools spends nearly the same amount on education as the entire rest of the state. Given the budget, Chicago should have the finest school district in the state. But despite their funding, Chicago Public Schools is ranked #171 out of 413 school districts in Illinois.²⁴ Exorbitant funding does not always produce the best results. Individual students will learn in different ways. Independent school districts require different resources. A customized, deregulated education system in Illinois is the key to reconciling the financial disparities and inequities in scoring.

So who bears the brunt of the fiduciary burden? In 2021, Illinois' education funding distribution was 9.5% federal, 26% state, and 64.6% local.²⁵ Illinois is unique in this regard, as many other states will have a more similar ratio of state and local funding. Local funding dominates Illinois education, partially due to the state's uniquely high property tax rate and high percentage of wealthy residents. This explains the \$40,000 per-pupil expenditures in certain

²⁰ Illinois General Assembly, "Illinois Department of Revenue Fiscal Year 2021 Annual Report," [/ReportsSubmitted/3056RSGAEmail5872RSGAAttachIDOR%20FY21%20Annual%20Report%20-%20FINAL2.pdf](#).

²¹ Ballotpedia, "Public education in Illinois," https://ballotpedia.org/Public_education_in_Illinois.

²² Carmen Ayala, "Illinois education budget proposal would increase K-12 spending by 10%, boost early childhood funding," Chalkbeat Chicago, January 17, 2023, <https://chicago.chalkbeat.org/2023/1/17/23559698/illinois-education-budget-2024-public-schools-early-education-funding-carmen-ayala>.

²³ "Budget 2023," Chicago Public Schools, <https://www.cps.edu/about/finance/budget/budget-2023>.

²⁴ Niche, "2023 Best School Districts in Illinois." Niche, 2023, <https://www.niche.com/k12/d/chicago-public-schools-il/rankings/>.

²⁵ "Revenue Percentages," ILLINOIS, <https://www.illinoisreportcard.com/state.aspx?source=environment&source2=revenuepercentages&Stateid=IL>.

suburban districts. The Illinois State Board of Education attempts to balance the financing and account for districts which are underfunded through the Equalization Formula Grant by partnering with local governments to fully fund schools.²⁶ However, funding does not always make it to the rural districts of Illinois, and the formula to determine state needed intervention often falls short. According to Karen Ann Cullotta of the *Chicago Tribune*, “1.7 million students from 83% of Illinois school districts still attend underfunded schools.”²⁷ This figure differs from the previously cited official state figure of 94 percent attending partially underfunded schools, but regardless, fewer than 20 percent of students by the more liberal estimate attend well-funded schools. What could be the cause of this disparity? Why do the wealthy thrive in the state of Illinois, the impoverished southern districts fail to receive necessary funding, and the Chicago Public Schools fail to adequately utilize their vast budgets? A few answers could be overcrowded schools, corruption at the state and local levels of government, consistent teachers’ strikes, and a lack of school mobility resources available for impoverished or middle-class students.

Chicago Public Schools: Abundant Resources, Abundant Issues

With a budget nearly identical to the entire state’s budget, the CPS system should be competitive in both the state and the nation. However, Hannah Max of *Illinois Policy* reveals the shocking data that “nearly 80% of Chicago Public Schools students cannot read at grade level. Just 15% met proficiency in math.”²⁸ These concerning results illustrate a more pervasive issue

²⁶ Illinois State Board of Education, “GSA Basics for Illinois Schools and Districts,” 2016, <https://www.isbe.net/Documents/gsa-basics-pres.pdf>.

²⁷ Karen Ann Cullotta, “Illinois criticized over funding equity for low-income schools,” *Chicago Tribune*, October 3, 2022, <https://www.chicagotribune.com/news/breaking/ct-illinois-low-income-schools-underfunded-20221003-nll77otlbr6jma7zrmjoarzqu-story.html>.

²⁸ Hannah Max, “Chicago Public Schools Students’ Test Scores Worse Than Pre-Pandemic,” *Illinois Policy*, December 12, 2022, accessed March 28, 2023, <https://www.illinoispolicy.org/chicago-public-schools-students-test-scores-worse-than-pre-pandemic/>.

specific to the Chicago Public School system. Dr. Stephanie Farmer, sociology professor at Roosevelt University, and Dr. Rachel Weber, professor of Urban Planning at UIC, in their article, “Education Reform and Financialization: Making the Fiscal Crisis of the Schools” for the *International Journal of Urban and Regional Research*, outline the history of the debt crisis in the Chicago Public School system since the 1980s. Through the “Introduction” section, the authors reveal the assumption that CPS is reliant on debt through ineffective business deals and an advocacy of marketized education in Chicago in the early 2000s.²⁹ At the center of this issue was the granting of the Chicago Public School system governance to the city of Chicago, and the lack of state assistance from Springfield Republicans, who refused to raise taxes on the population to bail out a failing school system in 1995. Concurrently, in 1994 the Illinois legislature passed a bill restricting the ability of local governments to raise property taxes. Farmer and Weber assert that Richard Daley, then mayor of Chicago, was forced to find funding from private sources to salvage the education system of Chicago; while ending up indebted through risky investments and a massive exodus from the city of Chicago.³⁰ The city had lost 64,000 students between 2005 and 2018.³¹ In the midst of the declining population, the growth of charter schools continued and, according to Farmer and Weber, “the state allowed CPS to divert property taxes to fund its operations.”³² Now, rather than support the Chicago Teachers Pension Fund (CTPF), “CPS assumed a buoyant stock market would cause its pension investments to

²⁹ Stephanie Farmer and Rachel Weber, “Education Reform and Financialization: Making the Fiscal Crisis of the Schools,” *International Journal of Urban and Regional Research* 46, no. 6 (2022): 911-932, <https://doi.org/10.1111/1468-2427.13331>.

³⁰ Ibid.

³¹ Ibid.

³² Ibid.

appreciate, so it could afford to withhold contributions. From 1996 to 2005, CPS did not make any payments to the CTPF.”³³ While Farmer and Weber, in their article, come to the conclusion that school choice reform was partially to blame for the risky investments and lack of fiscal responsibility, the underlying issues in the city of Chicago’s leadership would have emerged regardless of a concurrent charter school movement.

The population loss revealed deep-seeded financial malpractices in which debt was utilized as a form of currency for years, rather than properly allocated funding being supplied to the CTPF. The CTPF now threatens to capsize Chicago’s economy as one of the primary debt burdens weighing down the city. CPS was crippled by malpractice on behalf of local leadership, who, rather than practicing fiscal responsibility when the population began shrinking, aggressively attempted to expand schools and continue borrowing from private sources to supplement the city’s income. Then, in order to bail out the city’s malpractice, CPS was forced to either close schools or cut budgets, leading to teacher shortages and strikes that were seen in 2017-2019 especially, as Weber and Farmer wisely pointed out in the “Cutbacks and Closures” segment of the article.³⁴ CPS still operates under a massive budget and employs numerous charter schools today, but the underlying issues of corruption have yet to be resolved, as financing the pension deficit takes priority over funding programs for students.

Dr. Yibing Quek of Columbia University, in her 2021 article “An Interpretation of the 2019 Chicago Teachers’ Strike Through the Ethics of Care” in the journal *Studies in Philosophy and Education*, discusses the 2019 CTU strikes and cites the teachers’ list of demands as including, “smaller class sizes, guarantee adequate staffing of PSRPs such as social workers,

³³ Stephanie Farmer and Rachel Weber, “Education Reform and Financialization.”

³⁴ Ibid.

nurses, and bilingual educators in every school, and provide wraparound services for students coming from high-needs communities.”³⁵ In order to accommodate these demands, however, the issue of debt in the Chicago Public School system must be addressed. Excellent teachers deserve to be paid adequately, and some demands of the teachers union are certainly reasonable. But neither the city of Chicago nor the state of Illinois are in a financial position to be raising salaries and hiring more teachers before a plan is at least effected to deal with the debt and pension crisis. On the topic of smaller class sizes, however, school choice can be an effective measure at shrinking the average class size, coupled with homeschooling and enabling public schools to remain open.

To effect change in Illinois’ education system, the burden of CPS must also be addressed. History must not repeat itself by allowing for executive mismanagement and poor fiscal policy to interfere with the education system of the city. Such practices disproportionately harm students in often vulnerable communities who deserve a high-quality education without corruption interfering in that process.

Current Attempts at Education Reform in Illinois: Invest In Kids and Illinois Education Expense Credit

There currently exist two major statewide education assistance policies in the state of Illinois, outside of the vast amount of private and charter schools operating in the state. These two programs work in accordance with alternative schools, but they differ in scope and intent. The first policy is the Invest in Kids Scholarship. Illinois’ trial to tax credits, Invest in Kids Scholarship Tax Credit Program, was passed in 2018 and is set to expire in December 2023

³⁵ Yibing Quek, “An Interpretation of the 2019 Chicago Teachers’ Strike through the Ethics of Care.” *Studies in Philosophy and Education* 40, no. 6 (11, 2021): 610. <https://go.openathens.net/redirector/liberty.edu?url=https://www.proquest.com/scholarly-journals/interpretation-2019-chicago-teachers-strike/docview/2588812475/se-2>.

unless it is extended. Under this program, an individual taxpayer or business, which must be based in Illinois, may donate to a Scholarship Granting Organization. Currently, the state of Illinois has approved seven Scholarship Granting Organizations to operate, and only these seven may allocate funds to eligible families. The individual taxpayer or business that donates funds to an approved SGO receives a 75 percent income tax credit. This income tax credit is eligible to be used for five years, and up to \$1 million may be collected from this program by the individual. This is an excellent incentive for philanthropic persons or those who wish to avoid state income tax to better divert their funds towards children in need rather than the state of Illinois.

The Scholarship Granting Organization, or SGO, must use 95 percent of its received donations in the applicable tax year for scholarships for students. The remaining money, and all funds initially received, must be held in isolated accounts to remove any potential for fraudulent spending or investing on behalf of the SGO. The SGOs must fund scholarships through approved private schools, of which ninety-two percent in the state of Illinois qualify. The amount is to be capped at \$13,000 per student. The SGO, working with qualified private and technical schools, but never public schools, then grants scholarships to eligible students. An eligible student must be from a family which remains at or beneath three hundred percent of the poverty level, and must not exceed four hundred percent of the poverty level upon receiving the scholarship. The families interested in this program must apply to the schools and communicate with the SGOs to receive these scholarships.³⁶

The demand for this program has far exceeded its reach, which is quite limited in scope. Even still, the governor of Illinois, J.B. Pritzker, as well as 61 percent of Illinoisans approve of

³⁶ Illinois Department of Revenue, "Invest in Kids Act - Frequently Asked Questions," <https://tax.illinois.gov/programs/investinkids/faqs.html#faq-item-faq-0-1>.

this policy.³⁷ J.B. Pritzker specifically flipped his platform on this issue since 2018, when he strongly disfavored school choice, to the following 2022 comment addressing the question: “Do you support Illinois’ tax credit scholarship program that provides financial support for students to attend private and parochial schools?” with the answer that, “With assurance from the advocates for Invest in Kids that they will support increased public school funding, my budgets have ultimately included the relatively small Invest in Kids Scholarship Program.”³⁸

The program is set to expire in December 2023, and its extension is unsure due to pressure from teachers’ unions, who do not approve of the fact that Chicago Public School students and other Illinois public school students are leaving their schools. These teachers fail to realize that to achieve one of their primary interests, smaller class sizes, without completely lowering wages and facing the debt issue immediately, some students will have to leave the public school system first in order to save the system itself.

Dr. C. Kirabo Jackson, Harvard alum and Northwestern economics professor, in the *Journal of Public Economics* article “School competition and teacher labor markets: Evidence from charter school entry in North Carolina,” finds that the emergence of new charter schools within ten miles of existing public school drives higher wages for teachers within the local public schools, explaining “while the point estimates for all schools indicate that entry within 10 miles

³⁷ Empower Illinois, “Remove the Sunset Campaign,” Empower Illinois, October 6, 2022, <https://empowerillinois.org/2022/10/06/remove-the-sunset-campaign/>.

³⁸ “19 Questions for the Candidates for Illinois Governor: Pritzker, Bailey, Schluter,” *Chicago Sun-Times*, October 18, 2022, <https://chicago.suntimes.com/elections/2022/10/18/23409566/19-questions-candidates-illinois-governor-pritzker-bailey-schluter-wbez-suntimes-issues>, question 14.

leads to between 0.25 and 0.37 of a percent increase in teacher pay, for the difficult to staff schools the estimates range between 1.2 and 1.3% (and are statistically significant).”³⁹

Competition has proven beneficial to public schools. Teachers need students to leave the schools to achieve higher pay. But if these students leave the state altogether, then neither the teachers nor the state is receiving any financial aid from potential students. To keep students in the state, programs such as Invest in Kids must offer parents a way to afford a higher quality education, pulling their children out of public schools and into private or charter schools. Teachers then entertain smaller class sizes without having to hire additional teachers and risk raising the already ignored pension debt. Promising results from one of the seven approved SGOs reveals that the demand far outweighs the availability of the program at the moment, as evidenced from the previously cited Empower Illinois “Remove the Sunset” article: “Family demand for the program remains astronomically higher than available scholarships (with still only 21% of demand met in 2021) indicating even with program growth, more Illinois families continue to seek out this program.”⁴⁰ While this specific program is largely bipartisan in theory, it tends to find more support in the Democrat party due to its emphasis on aiding the poor minority students who qualify to a greater degree than other demographics. But the enthusiasm from most Illinoisans regarding this program reveals the aforementioned bipartisan pull and potential for future expansion of the program, aside from just its time extension.

The second existing form of educational assistance in the state of Illinois is universal in its eligibility. The options for receiving tax credits are not just limited to disadvantaged

³⁹ C. Kirabo Jackson, "School competition and teacher labor markets: Evidence from charter school entry in North Carolina," *Journal of Public Economics*, January 8, 2012, <https://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.373.669&rep=rep1&type=pdf>.

⁴⁰ Empower Illinois, “Remove the Sunset Campaign,” 9.

individuals through SGOs, under this system. The much smaller program is known as the Illinois Education Expense Credit in which families of public, private, or homeschooled students may receive a tax credit on 25 percent of qualified education expenses spanning a broad range of needs at the end of the fiscal year. The maximum amount able to be received from this credit is capped at \$750 per family, regardless of the size of the family. Approximately 200,000 families utilized this resource in 2021.⁴¹ This tax credit is most similar to the type two credit mentioned by Boyer later in this paper. Minnesota is another state which utilizes this policy, and while the dollar amount is lower than nearly any private school's tuition, the program offers much needed assistance to families and is an excellent starting point to base future tax credit endeavors in the state.⁴²

Consideration: Five School Choice Policy Options

There currently exist five popular methods of school choice policy enactment in various stages of legislation or implementation in the United States. These methods are homeschooling, private schools, charter schools, tax vouchers, and tax credits.

Homeschooling is the original method of schooling, and on average in the United States, produces standardized test scores 15-30 points above public-school averages.⁴³ Homeschooling produces superior results in nearly every measurable metric. Furthermore, homeschooling

⁴¹ "Eligible Back-to-School Expenses Could Yield Tax Benefits for Parents and Educators," MyRadioLink, 17 August 2022, <https://www.myradiolink.com/2022/08/17/eligible-back-to-school-expenses-could-lead-tax-benefits-for-parents-and-educators/>.

⁴² MN House Research, "Minnesota's K-12 Education Subtraction and Credit," October 2022, <https://www.house.mn.gov/hrd/pubs/ss/sseducdc.pdf>.

⁴³ Brian Ray, "Homeschooling: The Research, Scholarly Articles, Studies, Facts, Research," *National Home Education Research Institute*, September 21, 2022, <https://www.nheri.org/research-facts-onhomeschooling/#:~:text=The%20homeeducated%20typically%20score%2015%20to%2030%20percentile,th%20percentile%3B%20scores%20range%20from%201%20to%2099.%29>.

provides a financial advantage to families over private or public schools. In contrast to the *Education Week* report in 2019 that about \$12,536 is spent per student to attend public schools, Ray proves that only about \$600 is spent per homeschool student, saving the taxpayer \$56 billion in the 2020-2021 school year.⁴⁴

Ideally, all students would be homeschooled to achieve the highest test results and spend the least amount of money, but in practice, homeschooling is difficult for the average American family. Time constraints, dual income households, and lack of social engagement are key issues that homeschooling families face. Private schools offer a compelling alternative to public schools in their religious or specialized focuses and community value. However, the price of private schools is typically out of range for the average American without financial aid, often costing between \$5,000-\$15,000 per year for tuition fees. Charter schools, according to Neal McCluskey of the CATO Institute, are “public schools but are run by private groups.”⁴⁵ McCluskey argues that these schools face unique legal challenges if they adopt religious principles, though Supreme Court rulings which will be addressed later in this review permit public funds to be given to religious schools through third parties (STOs).⁴⁶

Charter schools offer an interesting alternative to failing public schools in certain districts. These schools may replace failed public schools or offer a nonreligious alternative school with specialized curriculum determined by the owners or operators rather than the state or Department of Education. Tax vouchers and tax credits are two policies which work in tandem

⁴⁴ Brian Ray, “Homeschooling.”

⁴⁵ Neal McCluskey, “SCOTUS’s Carson Ruling Isn’t ‘Seismic’ Event for Schools — But What Comes Next Might Be,” CATO Institute, 2022, 11, <https://www.cato.org/commentary/scotuss-carson-ruling-isnt-seismic-event-schools-what-comes-next-might-be>.

⁴⁶ Ibid.

with private, public, and charter schools to offer the best education for the individual student with parental choice. Theoretically, these systems would promote competition amongst schools, forcing schools to pay better wages to quality teachers and to create high quality education and extracurricular opportunities in an attempt to attract a larger number of students. Parents would have the flexibility to stay in their home district or to transfer to a safer or better performing school in another city or locality. Operationally, tax vouchers have encountered far more legal challenges than tax credits, and both face numerous challenges in implementation. But the benefits to the average American in implementing either system far outweigh the potential challenges.

The Constitutionality of Tax Vouchers

In claiming that tax vouchers face more legal challenges than tax credits, it is important to address the fact that this is only true at the state level. Federally, education vouchers created by states for families to use in both religious and nonreligious schools were deemed to be constitutional in the 2002 Supreme Court case *Zelman v. Simmons-Harris*, where the decision stated that vouchers do not violate the Establishment Clause of the First Amendment, with the majority claiming, “The incidental advancement of a religious mission, or the perceived endorsement of a religious message, is reasonably attributable to the individual aid recipients not the government, whose role ends with the disbursement of benefits.”⁴⁷

The primary challenge that vouchers face is now at the state level. Numerous states have written in their constitution or regulations an amendment known commonly as the Blaine amendment. In a CATO Institute article on the popularly titled Blaine amendments, Ilya Shapiro

⁴⁷ Kevin G. Welner, “Zelman v. Simmons-Harris,” Encyclopedia Britannica, June 20, 2022, <https://www.britannica.com/topic/Zelman-v-Simmons-Harris>.

and David Garcia discuss the Blaine amendments' origins as an anti-Catholic series of legislations passed to prevent public funding of Catholic Schools in the late 1800s.⁴⁸ John Ferguson Jr., in a Middle Tennessee State University *First Amendment Encyclopedia* article "Locke v. Davey," analyzes the results of a case in which the courts ruled in favor of the Blaine amendment in the state of Washington, preventing a college student on scholarship at the University of Washington from pursuing a theology degree.⁴⁹

In the same article, Ferguson also mentions that thirty-seven states have so-called Blaine amendments, which are the biggest challenge to the tax voucher system.⁵⁰ Blaine amendments, or "no-aid" amendments, prohibit the spending of government money for religious purposes. While Representative Blaine (ME), after whom the amendments are named, failed to pass his proposed federal Blaine Amendment in 1875, the impact of his crusade against parochial schools is still evident in three quarters of the states' constitutions. However, a promising case is discussed in chapter two of *The Education Gap: Vouchers in Urban Schools*, in which Florida attempted to implement a voucher program for students of schools which received failing grades in the state after the 1999-2000 school year, but ended up having no qualified schools to supplement: every school that was at risk of receiving a failing grade and was eligible for the program ended up receiving passing grades at the end of the year.⁵¹ Howell and Peterson

⁴⁸ Ilya Shapiro and David Garcia, "Blaine Amendments Harm Educational Opportunity and Violate Constitutional Rights," Cato.org, September 18, 2019, <https://www.cato.org/blog/blaine-amendments-harm-educational-opportunity-violate-constitutional-rights>.

⁴⁹ John Ferguson, Jr., "Locke v. Davey", from <https://mtsu.edu/first-amendment/article/440/locke-v-davey>. 2009.

⁵⁰ Ibid.

⁵¹ William G. Howell and Paul E. Peterson, *The Education Gap: Vouchers and Urban Schools*, Washington, DC: *Brookings Institution Press*, 2002

attribute this quick turnaround in school quality as a response on the end of the failing public schools' teachers and administrators, who were fearful of losing students to rival charter schools or private schools within the voucher program.⁵² Thus, competition amongst schools could have healthy ramifications if allowed to flourish. In the following school year, Florida implemented a tax credit system to help minorities stuck in failing school systems, a program which has grown and been left unchallenged in the state since 2001.⁵³ In his "U-Turn on Vouchers" article discussing the failure of Florida's tax voucher program and simultaneous success of its tax credit program, Dunn attributes the success of the tax credit program to its clever diversion of funds from the federal government to nonprofits or other corporations, who offer scholarships to students rather than the government provided direct tax refunds towards private or charter schools in a voucher system. According to Dunn, the success of the tax credit system is also due to the support it receives from both political parties: tax credits are seen as a way to directly help minorities and low-income families, whereas vouchers are seen to be more of a niche solution to failing schools with small group support.⁵⁴

Jonathan Boyer, in his *Columbia Journal of Law and Social Problems* article "Education Tax Credits: School Choice Initiatives Capable of Surmounting Blaine Amendments," highlights the differences between vouchers and tax credits:

Traditional school voucher programs employ a two-stop route: (1) the public treasury delivers funds to parents who then (2) re-route those funds to educational institutions. Education tax credit programs, on the other hand, generally involve a reverse route:

⁵² William G. Howell and Paul E. Peterson, *The Education Gap*.

⁵³ John Dunn, "U-Turn on Vouchers: Florida Courts Uphold Tax Credits," Hoover Institution, The Leland Stanford Junior University (2017), <https://go.gale.com/ps/i.do?id=GALE%7CA505741956&sid=googleScholar&v=2.1&it=r&linkaccess=abs&issn=15399664&p=AONE&sw=w&userGroupName=anon%7Ed7809e1c>.

⁵⁴ Ibid.

parents pay their way through the education system, using their own funds, and then - after the fact - are reimbursed in various fashions.⁵⁵

A careful interpretation of these definitions, in Boyer's analysis, is crucial to school choice advocates. Any program instituted in which the federal government unequally favors religious schools will be shut down, and any program which involves direct diversion of tax dollars to religious institutions will either be shut down by the states under Blaine amendments or by the federal government under the Establishment Clause.⁵⁶

Tax credits, on the other hand, are a clever way for families to utilize tax dollars and for businesses to receive tax breaks without violating any state constitutions. The flow of funds, according to Boyer, is what distinguishes tax credits from vouchers: vouchers flow from the government to institutions, tax credits flow from the government to nonprofits or individuals, which then flow to institutions. Boyer defines three methods in which states can institute tax credit policies without violating Blaine amendments: "(1) education tax credits for expenses, (2) education tax deductions for expenses, and (3) education tax credits for contributions to school tuition organizations (STOs)."⁵⁷ Montana operates under the first method, despite an attempt to enforce their Blaine amendment to halt the financing of religious schools in their tax credit program. This move was met with opposition when several families joined in a lawsuit, backed by the CATO Institute, which would eventually become the 2020 Supreme Court Case *Espinoza v. Montana Department of Revenue*. This case was decided in favor of the families, and the court

⁵⁵ Jonathan D. Boyer, "Education Tax Credits: School Choice Initiatives Capable of Surmounting Blaine Amendments," *Columbia Journal of Law and Social Problems* 43, no. 1 (2009): 129, <http://ezproxy.liberty.edu/login?qurl=https%3A%2F%2Fwww.proquest.com%2Fscholarly-journals%2Feducation-tax-credits-school-choice-initiatives%2Fdocview%2F2003018689%2Fse-2%3Faccountid%3D12085>.

⁵⁶ Jonathan Boyer, "Education Tax Credits."

⁵⁷ *Ibid.*, 130.

ruled that Montana was operating on anti-religious grounds, violating the Free Exercise Clause by refusing families the right to spend their money on a religious school of their choice.⁵⁸

Minnesota operates under the second method, the tax deduction method, through a progressive tax rate; and has one of the longest standing school choice programs in the nation.⁵⁹ Arizona operates under the third method, with their program being upheld in the hotly contested and appealed 2011 case *Arizona Christian School Tuition Organization v. Winn*, in which families challenged the state's policy of allowing STO's to operate, claiming the organizations violating the Establishment Clause and that the government was directly funding Christian schools.⁶⁰ The court ruled in favor of the STOs, dismissing the case on the basis of the parents suing having no legal grounds.⁶¹ The majority opinion rationalized, "If the legislature had appropriated these monies for STOs, the Plaintiffs would have standing, beyond any dispute, to argue the merits of their claim in federal court. But the Plaintiffs have no such recourse, the Court today holds, because Arizona funds STOs through a tax credit rather than a cash grant."⁶²

Further challenges to the voucher system were revealed when Andrew Coulson in 2011 conducted a key quantitative study for the *Journal of School Choice* into the increased regulatory burden that would be added by enacting a voucher system, contrasted with enacting a tax credit

⁵⁸ *Espinoza v. Montana Department of Revenue*, 591 U.S. ____ (2020), <https://www.oyez.org/cases/2019/18-1195>.

⁵⁹ Luis A. Huerta and Chad d'Entremont, "Education Tax Credits in a Post-Zelman Era," *Educational Policy*, 21(1), 2002, 73-109, <https://doi.org/10.1177/0895904806296935>.

⁶⁰ *Arizona Christian School Tuition Organization v. Winn*, 563 U.S. 125 (2011), Oyez, <https://www.oyez.org/cases/2010/09-987>.

⁶¹ *Ibid.*

⁶² *Ibid.*

system.⁶³ In outlining the study, Coulson reviews research from two years prior in which he found that less regulated markets (private schools) in education produced statistically more favorable results than regulated markets (public schools), by a large margin, up to 15-1.⁶⁴ With this background information in mind, Coulson conducts his research and finds that due to the legal challenges faced by voucher programs, the increased regulatory burden would be significant enough to potentially outweigh the benefits of operating in a free market. However, his findings also revealed that tax credit systems did not demonstrate increased regulatory burden in the states in which they were enacted.⁶⁵ Qualifying his results, Coulson concedes that the sample size may be too small, given that (1) only the American education system was studied, and (2) not all states have tax credit and tax voucher programs from which to draw information.⁶⁶ These findings are significant, however, in providing an additional warning against tax vouchers for education, because in addition to potential scrutiny from the federal level through the Establishment Clause and the state level through Blaine amendments, tax vouchers also provide an increased risk of regulatory burden, and further regulating private schools may prove to negate the positive impact of free choice of education.

The research of Huerta and d'Entremont for the *Politics of Education Association* article "Education Tax Credits in a Post-Zelman Era: Legal, Political, and Policy Alternatives to Vouchers?" further justifies the findings of the Coulson study, albeit through a limited sample:

⁶³ Andrew J. Coulson, "Do Vouchers and Tax Credits Increase Private School Regulation? A Statistical Analysis," *Journal of School Choice* 5, no. 2 (2011): 224-251, <https://doi.org/10.1080/15582159.2011.576577>.

⁶⁴ Ibid.

⁶⁵ Andrew Coulson, "Do Vouchers and Tax Credits Increase Private School Regulation?"

⁶⁶ Ibid.

Tax credit legislation aimed at individual families in Arizona, Illinois, Iowa, and Minnesota places no regulations on nonprofit private schools. Corporate tax credit legislation in Pennsylvania does not place additional state regulations on participating private schools, but legislation in Arizona and Florida requires private schools to report the scores of scholarship recipients on nationally norm-referenced tests among other requirements.⁶⁷

Their research found that tax credits imposed little to no regulatory burden on seven key states involved in tax credit legislation. Compared with the significant challenges faced under voucher systems, tax credits offer a much safer, more effective policy proposal.

The Adoptability of Such Policies in Illinois

Illinois is one of the aforementioned states which includes a Blaine amendment in its state constitution.⁶⁸ This inclusion makes tax vouchers quite unpromising for the state of Illinois. But as evidenced by Montana's *Espinoza* case, tax credits used for private sectarian schools is a federally permitted method of funding, protected from the legal challenges that vouchers face. To reemphasize, there are three methods of tax credit programs for education in practice: ““(1) education tax credits for expenses, (2) education tax deductions for expenses, and (3) education tax credits for contributions to school tuition organizations (STOs).”⁶⁹ Currently, Illinois operates under two of these methods, which have been discussed previously. Homeschooling in the state of Illinois is fairly unregulated, with Illinois having some of the least restrictive homeschool laws in the nation.⁷⁰ Greater incentive to homeschool would aid Illinois in reducing classroom size and saving the taxpayer money. Illinois has extensive history in charter schools,

⁶⁷ Ibid., 103-104.

⁶⁸ Illinois State Constitution, <https://www.ilga.gov/commission/lrb/con10.htm>.

⁶⁹ Jonathan Boyer, “Education Tax Credits,” 129.

⁷⁰ State Policy Network, “Homeschool Laws,” State Policy Network, <https://spn.org/articles/homeschool-laws/> (accessed March 28, 2023).

and currently operates 137 charter schools throughout the state.⁷¹ Private schooling or charter school attendance can be made easier using tax credits for those families in poor school districts, unable to homeschool. Legal challenges will be discussed in the following recommendations, in which a four-pronged approach is advised to revitalize the state of Illinois' public education system.

Why Tax Credits are Preferred to Vouchers

The first form of policy reform should come in the form of tax credits from the state for families who move to nonsectarian charter schools or public schools in other districts.

To summarize counterarguments and risks availing vouchers up to this point, (1) vouchers are subject to federal scrutiny under the Establishment Clause, (2) vouchers are subject to state scrutiny under Blaine amendments, and (3) vouchers are subject to greater regulatory burden on states than they may be worth. The tax credit program also faces a degree of controversy.

Contrary to the Florida tax credit program results, Leslie Kaplan's *Journal of Education Finance* article "Funding School Choice: Implications for American Education" implies that tax credit programs more directly favor the middle-class families who would already be sending their kids to private schools by subsidizing their tuition.⁷² Kaplan also asserts that due to the newer nature of the tax credit programs in America, research is limited and conflicting on the efficacy of the results.⁷³ While Kaplan makes a valid point, the lack of research or evidence is not reason to abandon a potentially beneficial policy program completely. If anything, lack of negative results

⁷¹ Illinois Network of Charter Schools, "Get the Facts," accessed March 28, 2023, <https://www.incschools.org/get-the-facts/>.

⁷² Leslie S. Kaplan and William A. Owings, "Funding School Choice: Implications for American Education," *Journal of Education Finance*, 44(2), 2018, 199-217, Retrieved from <https://www.muse.jhu.edu/article/721606>.

⁷³ Ibid.

is reason to continue experimenting in different formats, perhaps trying one of the three methods of tax credit enactment drafted by Boyer in numerous states to test which system, or systems, work best. Kaplan also sees tax credits as potentially costing the taxpayer more than necessary through the IRS allowing a tax deduction on charitable donations to private schools, which doubles the tax return on education with participating states.⁷⁴ Increased government spending is unwise, given the exponentially increasing national debt. Yet, the inefficacy of public schools in spending their allocated average of \$12,000 per student constitutes grounds for enacting some sort of change in an attempt to elicit more favorable results. Experimentation with different policies is crucial to solving national problems. Potentially, if the United States were to enact a tax credit system on a national level, the IRS could cease the program of the double portion of tax credits to save money.

Martha McCarthy, in her *Peabody Journal of Education* article “Religious Challenges to School Voucher and Tax Benefit/Scholarship Programs,” raises many of the same issues previously addressed: Blaine amendments, Establishment Clause, and Supreme Court cases; but McCarthy also reveals the scope of the education reform movement: approximately eighty percent of the states have considered tax credit or voucher legislation, with over half enacting such policy.⁷⁵ McCarthy lists the aforementioned issues with tax vouchers, but highlights the victories for tax credits in recent cases such as *Duncan v. New Hampshire* in 2014 and in *Alabama*.⁷⁶ However, Colorado and Maine have suspended religious organizations from being

⁷⁴ Leslie S. Kaplan and William A. Owings, “Funding School Choice.”

⁷⁵ Martha McCarthy, “Religious Challenges to School Voucher and Tax Benefit/Scholarship Programs,” *Peabody Journal of Education*, 91(4), 2016, 473-489, <https://doi.org/10.1080/0161956X.2016.1207442>.

⁷⁶ *Ibid.*

involved in their tax credit programs.⁷⁷ While not directly contradicting the legality of the tax credit system, rejecting sectarian schools limits the options that parents have and may increase the regulatory burden on the public or charter schools in the districts affected. Article X, Section 3 of the Illinois State Constitution includes a Blaine amendment with the wording, “Public funds for sectarian purposes prohibited.”⁷⁸ Vouchers for the state of Illinois are thus impractical forms of school choice for the state. Promising findings emerged from the McCarthy article, which fails to propose any major legal challenges to the tax credit system, but further emphasizes the legal challenges faced by the tax voucher system. Illinois can legally operate under a tax credit system similar to Arizona’s, through Scholarship Granting Organizations.

Not every student learns in the same way as his peers, and while the public education system may be a blessing to some students, others may require more focused educational plans found outside of a traditional public-school setting. Where CPS has experimented in this regard is with technical schools, many of which are eligible for the Invest in Kids program funding. Yet there remains to be enacted legislation which equitably impacts the majority of the state, those who fall in the middle class and those who are near the poverty line yet ineligible for the Invest in Kids program. Three actions should be taken regarding tax credits in the future for Illinois.

The first tax credit does not currently exist. By nature, this credit would be a transferable credit, applied to the district that a student attends. Wherever the family transfers, the cost per pupil will be assessed in comparison to the residential school district. Whatever difference is made will be eligible to be compensated by the state as tax credits or can be chosen to be compensated by the family. If moving from a costlier to a cheaper district, that difference in

⁷⁷ Ibid.

⁷⁸ Illinois State Constitution, Sec. X, Art. 3, <https://www.ilga.gov/commission/lrb/con10.htm>.

funds will be eligible as a state income tax credit for the family's tax return. Charter school funding would be raised from reallocating the per pupil expenditure that the family pays in taxes towards the charter school. This policy only works within public schools. Sectarian or religious schools would be rejected under this policy for violating Illinois' Blaine amendment. In effect, this policy is to make public schools more competitive with each other. Granted, some public schools will lose so many students that they cannot afford to operate any longer. In these cases, schools would be forced to close, and the most qualified teachers picked up by another school. Through a quasi-survival-of-the-fittest experiment, the worst public schools would be shut down, and in their place would rise charter schools. The least competitive students or those still unable to leave their district would be assigned new schools within the district first. If none are available within districts, new districts would be formed. Schools that lose funding from students attending and from state bailouts would close, ideally avoiding gentrification and approaching a form of integration. Failed administrators and teachers would become recognizable by their failed schools. This proposal only attempts to solve the issue of public-school competency. On its own, the state lacks funding to achieve this proposal. This proposal must be included in a series of associated bills to produce desired results.

The second tax credit policy is that of the Illinois Education Expense Credit. This policy would continue as described earlier. For the wealthy, this is the most appealing option to aid in homeschooling or private education. The scope could eventually be expanded, but given Illinois' current debt situation, the state may lack the funds to finance such an undertaking.

The third tax credit policy to be continued is that of the Invest in Kids scholarship program, albeit with alterations. Primarily, the program must be extended at least five years. Additionally, the program must be expanded to meet the demand. To meet the demand of the

parents, providing a 100-percent tax credit on donations and raising the maximum amount per individual or corporation to two million is an excellent place to start. Graduated increases every five years would allow for the success and reach of the program to be analyzed. If education results remain unchanged, or funding is eliminated, the policy can be cancelled. However, due to the positive results seen in the small sample size and the potential for bipartisan support, the Invest in Kids program must be extended and expanded.

Utilizing the Homeschool Resource

The second form of policy reform can be accomplished via doubling the size of the homeschooling population in Illinois, reducing the burden on the taxpayer towards funding additional pupils and saving the state money. Homeschooling families would be eligible for the Education Expense Credit. Illinois is one of the easiest states to homeschool due to the lack of bureaucratic oversight. More families could take advantage of these schools for students known to need personalized instruction and be blessed by the lower operational costs than for a private school. As mentioned earlier, homeschooling produces remarkable academic results, yet so few Illinois families capitalize on the opportunity to homeschool their children. Illinois would greatly benefit from additional students leaving the public school system, to allow the funding to be reduced and the debt decreased, and to better cater to the students who remain in the public school system.

Public School Mobility

The third form of policy reform in Illinois education is allowing for total mobility amongst public schools. Federal busing laws would ensure that all students have a school in their district to attend easily. But if a family is capable and willing to transport their children to an alternative public school, magnet school, or technical school, there should be no reason for them

to keep them in their local district. Critics must address the question, if all public schools are to be equal, why would some students desire to leave their current schools for alternatives? No two students learn identically to another. Individuals have different needs, and a common approach to education neglects those who need special attention or who demonstrate special ability.

Probationary Period

The fourth form of policy reform in Illinois education would be to raise the standardized testing score baselines at each school. Schools which fail to meet the necessary requirement would enter a probation period of, for example, three or five years. If the results are not met or exceeded, the school will lose accreditation and the students be assigned to another school within the district. Competition combats complacency. Education needs to be imaginative and challenging to produce excellence. If all teachers are teaching from the same curriculum to students regardless of the backgrounds of students, some will fall behind. Others will excel. No students will produce completely identical results. Allowing for competition amongst teachers and schools will aid schools in realizing where their student bodies can be excellent. Specialized academies can form to draw in out-of-district students, such as foreign language academics, art academies, or engineering academies within public schools. While private schools and homeschools allow for greater freedom ideologically and stronger parental involvement, there is no reason public education should be lackluster in its unique qualities. Where grace may be shown is through exceptionalism in other areas outside standardized testing. The creation of an independent review board within the Board of Education in Illinois to analyze the objective success of a school in extracurricular areas or specialties may compensate for a lack of strict academic adherence, so long as the academic testing is not abysmal. Allowing excellence and divergence in thought will produce divergence in results, with the uniform academic standards

enforced at each school. Every student can be equal in opportunity to exceed, and may choose to do that which pleases him at the school he chooses. Equality in opportunity can be realized through eliminating below average programs. Not every school will be advanced. But every school can approach competency and better equip their students for their future.

Mitigating Fears from Opponents

Teachers' Unions tend to be the greatest opponent to school choice. However, there does not need to exist hostility between teachers and student mobility. Aside from the impact of school choice on students, teachers also benefit from school choice programs. According to Doug Tuthill, a former teachers' union president and current non-profit CEO of Step Up for Students in Florida, not all teachers work best in a one-size-fits-all education system:

The world is full of square pegs. As long as public education remains highly centralized, it's inevitable that somebody's vision for what is best will be imposed on somebody who bitterly disagrees, and some students who would benefit from one approach will be jammed into another. Decentralization through expanded choice is the best remedy, and not just for students. Some teachers work well with large bureaucracies, some don't. Choice gives them the opportunity to find or create schools that play to their strengths and interests.⁷⁹

Arbitrarily assigning one form of education to an entire populace constricts creativity and innovation. Not every student and teacher can comfortably fit within a single template of education. The demographic differences of Chicago in relation to the rest of the nation, and the state of Illinois in general, necessitates a diversity of approaches to educating the individual student.

Separation of church and state arguments, funding, and equity will be the secondary arguments against the stated reform proposals. Ultimately, the responsibility for education falls

⁷⁹ Doug Tuthill, "Opinion: School Choice Is Good for Teachers, Too," *Education Week*, August 26, 2015, accessed March 25, 2023, <https://www.edweek.org/leadership/opinion-school-choice-is-good-for-teachers-too/2015/08>, para. 10.

to the parents, of whom 61 percent in Illinois approve of the current school choice tax credit initiative. The support of the public is with school choice policy. All of the above stated proposals are legal in their avoidance of conflicting with Blaine amendments or the Supremacy Clause. No money will be funneled from government to religious organization. Tax credits are granted to parents--not to SGOs or private schools. The potential legal challenge will be in obtaining tax credits for parents whose children leave the school district for another. This point leads into the funding question—how will the state supply funds for these tax credit policies? Illinois will supply the necessary funds via the reduction of students in public schools due to the Invest in Kids program, which is only eligible for students going to private school, and for the parents who leave the public school system for homeschooling or micro schools. Money will only be given from the state to public education institutions. With religious challenges avoided and funding provided from the reduction of students in the system, raising the funds per pupil while retaining the necessary local funding, the challenge becomes that of equity. Equity of outcome contrasts sharply with equality of opportunity. Equity of outcome is impossible because human nature varies from person to person. However, equality of opportunity is obtainable by granting every student the right to a fair start in education. Where he chooses to go with that opportunity is up to him. But any barriers, such as poorly run schools or unqualified teachers, or impoverished parents who desire a Christian education but couldn't otherwise afford it, can be overcome through sweeping reforms and policy implementation regarding school choice in Illinois.

Conclusion

The existing education reform programs in Illinois have produced limited success but are far too narrow in scope. Many Illinois parents across the state desperately need financial relief

and a better education for their children. The state and local government's trend of throwing money at the problem, without accountability, has not produced the desired results. A calculated, multi-lateral approach to reforming Illinois education, which acknowledges its own limitations and emphasizes a need for expansion in the private sector, will keep families in Illinois and better their conditions.

This multi-lateral approach should include an expansion of the existing Tax Credit legislation and creation of new tax credit programs for Illinois families, which are legally enforceable and protected under law; endorsement of homeschooling, which will pull students out of the public school system and cater to the smaller class size needs of the teachers' unions; promote public school mobility and incentivize the creation of specialized academies and competitive public school systems; and necessitate consequences for schools which fail to meet desired standards. The debt condition of the state handcuffs legislators from drafting a single solution to this issue, but through a multi-lateral approach, families may remain in Illinois while also receiving better education for their students.

Opponents will find these suggestions difficult to counter in light of the targeted objective: improving children's education in Illinois. Tax credits resist legal challenges from anti-religious opponents in a way that tax vouchers cannot. Homeschooling and charter schools relieve the pressure and obligations public school teachers face in teaching at understaffed and underpaid institutions. And competition breeds excellence to best accomplish the goal that no child should have to suffer in a low-quality school.

Addressing such a complex problem requires a complex solution. Perceived single-issue solutions have been enacted and failed by the legislature. The burden on public schools and the irresponsibility of debt-based funding in the state necessitates a relief option for the schools to

recover while the state retains its population for taxation purposes. This four-pronged approach best helps Illinois to reset its public school system while advocating the best current mode of education for its population and saving families money in the process.

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