

**STATE OF ILLINOIS  
ILLINOIS GAMING BOARD**

**IN RE THE DISCIPLINARY ACTION OF:**

**Mac Dynasty Inc.  
d/b/a Forty One Fourteen  
Steak and Seafood**

**Licensed Establishment  
License No. 170701731**

**DC-V-22-03**

**COMPLAINT FOR PROPOSED DISCIPLINARY ACTION**

The Illinois Gaming Board, for its Complaint against Mac Dynasty Inc. d/b/a Forty One Fourteen Steak and Seafood, states as follows:

**NATURE OF ACTION**

1. The Illinois Gaming Board (the “Board” or “IGB”) brings this action against licensed establishment Mac Dynasty Inc. d/b/a Forty One Fourteen Steak and Seafood (“Mac”) for various acts including, among other things, knowingly providing false, material information to the IGB to hide the fact that Mac is under the influence and control of a convicted felon.
2. Mac’s conduct violates provisions of the Video Gaming Act (the “VGA”) and the Board’s Adopted Rules for Video Gaming (the “Rules”) prohibiting Board licensees from engaging in any conduct that would discredit, or tend to discredit, or reflect adversely on the integrity of the Illinois gaming industry, including but not limited to having an individual as a person of significant influence or control (“PSIC”) who is a felon, and thus, not licensable under Section 9 of the Illinois Gambling Act (“IGA”).
3. The Board brings this action pursuant to Sections 55, 78(a)(2), 78(a)(3) and 80 of the VGA; Sections 5(b)(2), 5(b)(13), 5(c)(5), and 9 of the IGA; and Sections 1800.210, 1800.220, 1800.310, 1800.420, and 1800.430 of the Rules. 230 ILCS 40/55; 230 ILCS 40/78; 230 ILCS

40/80; 230 ILCS 10/5; 230 ILCS 10/9; 11 Ill. Adm. Code 1800.210; 11 Ill. Adm. Code 1800.220; 11 Ill. Adm. Code 1800.310; 11 Ill. Adm. Code 1800.420; 11 Ill. Adm. Code 1800.430.

4. Through this action, the Board seeks to revoke Mac’s video gaming establishment license.

5. Additionally, per Section 17 of the Illinois Gambling Act, Mac’s video gaming license is summarily suspended pending a final Board order

### **PARTIES AND RELEVANT ENTITIES**

6. The Board is the Illinois regulatory agency charged with administering, regulating and enforcing the system of video gaming in Illinois. The Board’s jurisdiction extends to every person, association, corporation, partnership, and trust involved in Illinois video gaming operations.

7. Mac is a licensed video gaming establishment (License No. 170701731) located in Waukegan, Illinois. Mac was first licensed by the Board on September 21, 2017. As a licensee, Mac, its employees, and its agents are required to comply with the VGA and the Rules at all times.

8. Roudell Kirkwood (“Kirkwood”) is an owner of Mac and its Video Gaming Manager. Since May 2019, Kirkwood has served as 4th Ward Alderman for the City of Waukegan following his election to that position for a four-year term in April 2019.

9. Joshua Kirkwood (“Joshua”) is Kirkwood’s adult son. Joshua managed Mac’s daily operations from approximately June 4, 2019 through at least June 7, 2021. Joshua is a convicted felon.

## **RELEVANT FACTUAL BACKGROUND**

10. On December 21, 2018, Mac represented to the IGB that Kirkwood was Mac's Video Gaming Manager.
11. On July 19, 2019, Mac reported to the IGB that Kirkwood had become Mac's sole shareholder after Kirkwood acquired 100% of Mac's corporate shares on June 4, 2019
12. Mac's July 19, 2019 ownership update disclosure to the IGB did not contain any disclosure that Joshua either owned an interest in Mac or performed any role in connection with its operations.
13. On October 7, 2020, an IGB Agent arrived at Mac to conduct a routine regulatory compliance inspection.
14. The Mac bartender on duty during the October 7, 2020 IGB inspection could not locate certain key documents all licensed video gaming establishments must possess and maintain. The bartender contacted Veronica Roque ("Roque"), whom the bartender described as one of Mac's managers, to help locate the documents for the IGB Agent.
15. When Roque arrived at Mac during the October 7, 2020 IGB inspection, she was also unable to answer some of the IGB Agent's basic questions about Mac's video gaming operation.
16. As a result, Roque volunteered to call "the owner" to obtain the necessary information. Roque then proceeded to call Joshua. Roque eventually handed the phone to the IGB Agent so that Joshua could speak to the Agent and provide the required information.
17. During the October 7, 2020 telephone conversation, Joshua told the IGB Agent that he and his father (Kirkwood) purchased Mac together in 2019.
18. During that same conversation, Joshua described Mac's video gaming operations and admitted to the Agent that he – not Kirkwood – ran Mac.

19. For example, both Joshua and Kirkwood signed the lease for the property Mac inhabits. Joshua has a debit card linked to Mac's business checking account at J.P. Morgan Chase Bank, and Joshua's debit card accounted for all of the ATM and debit card activity in Mac's account between January 1, 2021 and May 28, 2021.
20. On April 11, 2021, IGB Agents interviewed Kirkwood at the Mayor's Conference Room in Waukegan City Hall.
21. During the April 11, 2021 interview, Kirkwood admitted to IGB Agents that Joshua was responsible for managing Mac's day-to-day operations, including paying Mac's bills.
22. During the April 11, 2021 interview, Kirkwood could not provide key details about Mac's business and video gaming operation. For example, Kirkwood could not recall the name of the bank that held Mac's business checking account. Nor could he identify the licensed terminal operator that places and operates VGTs at Mac pursuant to contract (called a Use Agreement) between Mac and the terminal operator.
23. During the April 11, 2021 interview, Kirkwood told IGB Agents that Joshua was not disclosed to the IGB because Joshua is not an owner "on paper."
24. During the April 11, 2021 interview, Kirkwood also admitted that Joshua's background as a felon prohibits Joshua from being licensed.
25. Joshua also held himself out to the Illinois Liquor Control Commission (the "ILCC") as Mac's "Manager" during a February 1, 2021 ILCC inspection and took responsibility for making certain required updates to Mac's liquor license and registration with the Illinois Secretary of State.

26. Between at least February 2, 2021 and June 7, 2021, Joshua acted on behalf of Mac before the ILCC and communicated with the ILCC about Mac's liquor license and Secretary of State registration while using Mac's business email account
27. On June 3, 2021, Joshua confirmed to ILCC Agents via Mac's business email account that he was part of Mac's management team and had the requisite authority to make payments to the Illinois Secretary of State and the ILCC on Mac's behalf.
28. On or around January 2, 2022, the ILCC issued a non-renewal of Mac's liquor license.
29. On information and belief, ILCC issued its non-renewal because Kirkwood is ineligible to hold Mac's liquor license.
30. On July 13, 2022, a grand jury sitting in Lake County, Illinois indicted Kirkwood on 31 criminal counts.
31. The July 13, 2022 indictment is based on Kirkwood knowingly submitting false information to the IGB and ILCC, including false information regarding Joshua's involvement as a PSIC of Mac.

#### **COUNT I**

#### **Associating With A Felon And Allowing A Felon To Exercise Significant Influence Or Control Over Video Gaming Operations In Violation of 11 Ill. Adm. Code 1800.420(b)**

32. The Board re-alleges and incorporates Paragraphs 1 through 31 above as if fully alleged herein.
33. Rule 430 defines a PSIC as, in relevant part, an individual having the power to exercise significant influence or control over decisions concerning any part of the licensee's video gaming operation.

34. Joshua's conduct, his own admissions to IGB Agents, and Kirkwood's admissions to IGB Agents evidence that Joshua exercised significant influence and control over Mac's video gaming operation.
35. Joshua's conduct, his own admissions to IGB Agents and Kirkwood's admissions to IGB Agents evidence that Joshua is a PSIC of Mac.
36. By regularly paying bills for Mac, Joshua is a PSIC of Mac.
37. By being more familiar with, and knowledgeable about, Mac's video gaming operation than Mac's disclosed Video Gaming Manager (Kirkwood), Joshua is a PSIC.
38. By managing Mac's registration with the Illinois Secretary of State and its licensure with the ILCC, Joshua is PSIC of Mac.
39. By using Mac's business email account, Joshua is a PSIC of Mac.
40. By being described as Mac's "Manager" by Kirkwood – Mac's owner, Joshua is a PSIC of Mac.
41. By making all debit card transactions for Mac over a five-month period, Joshua is a PSIC of MAC.
42. Video Gaming Rule 420 prohibits the Board from licensing any entity unless its owners and PSICs are licensable under Section 9 of the Illinois Gaming Act (the "IGA").
43. Section 9 of the IGA prohibits the Board from licensing anyone with a felony conviction.
44. Joshua is precluded by statute and Board Rules from being a PSIC of a licensee's video gaming operation because he is a convicted felon.
45. Because Joshua is a PSIC, Mac failed to maintain its qualifications for licensure.
46. Because Joshua is a PSIC, Mac failed comply with Board Rules.

47. Rule 310(a)(1) subjects a licensee to discipline for failing to comply with any Board Rule.

48. Rule 310(a)(22) subjects a licensee to discipline for failing to maintain minimum qualifications for licensure.

49. By engaging in the conduct described above, Mac is subject to discipline pursuant Rule 310.

## **COUNT II**

### **Concealing Material Facts From The Board In Connection With The Conduct of Video Gaming Operations In Violation of 11. Ill. Adm. Code 310(a)(21)**

50. The Board re-alleges and incorporates Paragraphs 1 through 31 above as if fully alleged herein.

51. Board Rule 310(a)(21) subjects a licensee to discipline for any “deception . . . misrepresentation, or the concealment, suppression, or omission of any material fact in the conduct of any gaming operation.”

52. The identity of a video gaming licensee’s PSICs is a material fact.

53. Rule 430 defines a PSIC as, in relevant part, an individual having the power to exercise significant influence or control over decisions concerning any part of the licensee’s video gaming operation.

54. Joshua’s conduct, his own admissions to IGB Agents and Kirkwood’s admissions to IGB Agents evidence that Joshua exercised significant influence and control over Mac’s video gaming operation.

55. Joshua’s conduct, his own admissions to IGB Agents and Kirkwood’s admissions to IGB Agents evidence that Joshua is a PSIC of Mac.

56. By regularly paying bills for Mac, Joshua is a PSIC of Mac.

57. By being more familiar with, and knowledgeable about, Mac's video gaming operation than Mac's disclosed Video Gaming Manager (Kirkwood), Joshua is a PSIC.
58. By managing Mac's registration with the Illinois Secretary of State and its licensure with the ILCC, Joshua is PSIC of Mac.
59. By using Mac's business email account, Joshua is a PSIC of Mac.
60. By being described as Mac's "Manager" by Kirkwood – Mac's owner, Joshua is a PSIC of Mac.
61. By making all debit card transactions for Mac over a five-month period, Joshua is a PSIC of MAC.
62. Mac failed to disclose Joshua's involvement with Mac's video gaming operations in its July 19, 2019 update disclosure.
63. Mac failed to disclose Joshua as a PSIC to the Board.
64. Mac did not acknowledge Joshua's significant influence and control over Mac until IGB Agents began to investigate Joshua's role at the establishment.
65. By engaging in the conduct described above, Mac is subject to discipline pursuant to Rule 310.

**COUNT III**  
**Disqualification from Licensure**  
**In Violation of 11. Ill. Adm. Code 420(a)(23)**

66. The Board re-alleges and incorporates Paragraphs 1 through 31 above as if fully alleged herein.
67. Rule 310(a)(23) subjects a licensee to discipline for any cause that would have disqualified the licensee from licensure if that cause was known to the Board.

68. Rule 420 disqualifies any entity from licensure if any of its PSICs are not licensable under Section 9 of the Illinois Gambling Act.
69. Section 9 of the Illinois Gambling Act disqualifies felons from holding a license.
70. Joshua's conduct, his own admissions to IGB Agents and Kirkwood's admissions to IGB Agents evidence that Joshua exercised significant influence and control over Mac's video gaming operation.
71. Joshua's conduct, his own admissions to IGB Agents and Kirkwood's admissions to IGB Agents evidence that Joshua is a PSIC of Mac.
72. By regularly paying bills for Mac, Joshua is a PSIC of Mac.
73. By being more familiar with, and knowledgeable about, Mac's video gaming operation than Mac's disclosed Video Gaming Manager (Kirkwood), Joshua is a PSIC.
74. By managing Mac's registration with the Illinois Secretary of State and its licensure with the ILCC, Joshua is PSIC of Mac.
75. By using Mac's business email account, Joshua is a PSIC of Mac.
76. By being described as Mac's "Manager" by Kirkwood – Mac's owner, Joshua is a PSIC of Mac.
77. By making all debit card transactions for Mac over a five-month period, Joshua is a PSIC of MAC.
78. Because Joshua is a PSIC of Mac, Mac is not licensable under Rule 420.
79. Had the Board known that Joshua was a PSIC, Mac would have been disqualified for licensure.
80. Rule 420 prohibits the Board from licensing any entity unless the Board is satisfied that the entity has disclosed all PSICs.

81. Despite Joshua’s status as a PSIC, Mac failed to disclose Joshua as a PSIC.
82. Had the Board known that Mac failed to disclose all PSICs, Mac would have been disqualified from licensure.
83. By engaging in the conduct described above, Mac is subject to discipline pursuant to Rule 310.

**COUNT IV**  
**Failing To Timely Disclose Ownership Change**  
**In Violation of 11. Ill. Adm. Code 220**

84. The Board re-alleges and incorporates Paragraphs 1 through 31 above as if fully alleged herein.
85. Rule 220 obligates a licensee to update any changes or additions to all material information on its application for a video gaming license within 21 days.
86. A change in a licensee’s ownership is material information on an IGB license application.
87. The name under which a licensee does business is material information on an IGB license application.
88. Kirkwood purchased 100% of Mac’s corporate shares on June 4, 2019, but Mac did not disclose the ownership change to the IGB until July 19, 2019 – 46 days after the change in ownership.
89. By disclosing the June 4, 2019 change in ownership on July 19, 2019, Mac failed to update its application to disclose that Kirkwood purchased Mac within 21 days of the transaction as required by Board Rules.
90. On September 27, 2019, Kirkwood updated Mac’s Waukegan business application to change the name under which Mac conducts business to “Create Your Own Cheesecake.”

91. As of July 15, 2022, Mac has not updated its IGB application to reflect the “Create Your Own Cheesecake” business name.

92. Instead, on February 16, 2022, Kirkwood updated Mac’s IGB application to change its business name to “Forty One Fourteen Steak and Seafood.”

93. Mac violated Rule 220 when it failed to update its application with its new “Create Your Own Cheesecake” business name.

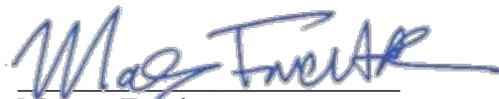
94. Rule 310(a)(1) subjects a licensee to discipline for failing to comply with any Board rule.

95. By engaging in the conduct described above, Mac is subject to discipline pursuant to Rule 310.

WHEREFORE, based on the foregoing, Mac’s licensed establishment license should be revoked. **Per Section 17 of the Illinois Gambling Act, Mac’s license is summarily suspended pending a final Board order.**

Dated: July 15, 2022

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Marcus Fruchter", written over a horizontal line.

Marcus Fruchter  
Administrator  
Illinois Gaming Board

**NOTIFICATION OF PROPOSED DISCIPLINARY ACTION**

Pursuant to Rule 715 [11 Ill. Adm. Code 1800.715] the Administrator finds facts sufficient to authorize the issuance of a Disciplinary Complaint against Mac Dynasty Inc. d/b/a Forty One Fourteen Steak and Seafood seeking revocation of its license. Pursuant to Section 17 of the Illinois Gambling Act, Mac Dynasty Inc.'s license is SUMMARILY SUSPENDED until there is a final order addressing this discipline.

If you choose to file an Answer, it will not be accepted unless it complies with every requirement listed in Section 720 of the Rules [11 Ill. Adm. Code 1800.720]. If you file an Answer that complies with all requirements under Rule 720, a hearing officer will be appointed to conduct a hearing. Failure to file an Answer within 21 days of receiving this Complaint will result in the proposed disciplinary action becoming effective and final. The Answer shall be mailed to:

Illinois Gaming Board  
Attn: Legal Department  
160 N. LaSalle St., Suite 300  
Chicago, IL 60601

OR IGB.Legal@Illinois.Gov

Date: July 15, 2022

  
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Marcus Fruchter  
Administrator  
Illinois Gaming Board