



Litigating Law School

The ideal free market economy, in very broad terms, is supposed to allow the laws of supply and demand to set the price of a good. In simple terms under the laws of demand the higher the price of a good the less demand because the opportunity costs of purchasing the good rises. Under the laws of supply, however, as the price of a good rises, suppliers produce more of a good because of high prices and the opportunity for higher revenue.

A couple of years ago I wrote an article discussing the wave of lawsuits filed against law schools, by former students and alumni, alleging that the schools defrauded them. Most of the allegations related to reports that the law school was misleading students by artificially inflating job statistics. Most of the suits were against law schools that did not rank within the top 50 nationwide. Many of the schools sued were accused of publishing employment rates of greater than 90%. It was alleged, however, and later confirmed, that law schools were counting part time jobs, jobs not requiring a law degree, and jobs not requiring any degree in the same manner as those jobs requiring a law degree. The schools were cramming all employment statistics into one large statistic on “employment” and never qualifying the statistics with the data used. The statistics for employment as a lawyer, or in a position requiring a law degree, were drastically less than the employment statistics published by the schools. Obviously, prospective law students would be

most concerned about the prospects of finding employment as a lawyer, not in general employment that did not require a law degree.

Over the course of the past few years, as cynically expected, most suits against law

schools, filed by students and/or alumni, were dismissed. Courts ruled the students would not succeed, had no cause of action, the students assumed the risk, or were barred from proceeding, for one reason or another. One suit however, was not dismissed. In March of 2016 a law student by the name of Anna Alaburda was set to begin trial against Thomas Jefferson School of Law in San Diego, California. At the time of writing this article the trial had yet to begin, but it is the very first trial in the country that seeks to call a law school’s employment statistics in question and seeks to hold the school liable for misrepresenting employment conditions. Ms. Alaburda and her attorneys have succeeded in getting to trial in no small part due to California’s strict consumer protections laws.

After reading some of the dozens of articles covering Ms. Alaburda’s case there was a clear tone. Many authors thought the lawsuit was without merit and just another part of an apparently overly litigious society. The theme of “law student can’t get job so sues school” permeated most of the headlines. We are all well aware that attorneys and law students are never high on the sympathy list, however, if you take the “law school” out of the equation this is nothing more than simple fraud, which should offend everyone. What these suits originally alleged is not that it was a school’s fault a student did not get their dream job; but instead is about the school knowingly providing deceptive information to prospective students to induce them to attend school. How was the student injured? Nobody promised a high power and high paying career, correct? The injury comes from the fact that if the school had accurately reported employment statistics for jobs requiring a law degree, many students would not have attended the school at the present rate of tuition. In other words, the law school deceived the student in order to hide the true rise in opportunity costs associated with skyrocketing tuition. That coupled with the overall slow job market created a situation where students were relying on promises of near perfect employment records in exchange for agreeing to pay record high tuition.

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PRESIDENT'S PAGE

BY: RONALD F. WITTMAYER, JR.

RECENT DEVELOPMENTS

On the snowy evening of February 24, 2016, the NWSBA held its 20th annual high school Mock Trial competition. Judge William Maki, presiding judge of the Third Municipal District Courthouse, once again made the Rolling Meadows courthouse available for this annual event. Mock trial committee chairs, Ken Apicella, Rich Kawaczka, and Frank Serio, along with our capable staff, Julie Barth, Linda Hamann, and Paula Krueger juggled and rearranged last minute cancellations of mock trial teams, judges, and attorneys to pull off another top notch mock trial competition. Each year the students seem to raise the bar – they have been very dedicated to their study and practice of the mock trial case, and their months of preparation and coaching showed in their performances during the competition this year. The student teams this year were an inspiration to our member attorneys who volunteered their time to act as scoring judges, and I think the judges were impressed as well.



My wife, Carol, and I took the opportunity to head downtown a few Fridays ago to cheer on our friend and loyal NWSBA sponsor, Eddie Reeves (of Jensen Reporting & Litigation Services), as he again this year had his head shaved to raise money for St. Baldrick's Foundation. This is the 4th year that Eddie has participated to raise money for St. Baldrick's, and this year he even enlisted his two sons, Max and Jack to lose their hair for a great cause. Eddie and the Jensen team of 6 head shavers raised more than \$8,000 this year to fight childhood cancer. Congratulations Eddie, Christopher, Daniel, Alan, Jack, and Max! After some checking I can understand why Eddie and the Jensen team are so passionate about raising money for St. Baldrick's – 77.4% of

all donations to St. Baldrick's go to fund lifesaving research of childhood cancers. (Way above average – 65% is considered very acceptable.) St. Baldrick's Foundation funds more research of childhood cancers than any other organization other than the US Government. Since St. Baldrick's was started by three friends in New York on St. Patrick's day in 2000, SBF has contributed 178 Million to lifesaving childhood cancer research.

As you know, at the beginning of 2016 we kicked off new arrangement with IICLE to create and market selected NWBSA live CLE programs online, with our members getting a significant discount off of the IICLE price. We have now expanded our relationship with IICLE – to include an NWSBA member discount on all of IICLE's books and online products. Watch Newsbriefs, NWSBA weekly updates, and nwsba.org – for more information on how to take advantage of discounts on IICLE products.

Congratulations to Criminal Law Committee Chairs Tom Moran and Dick Adler for putting together another outstanding Traffic Law CLE seminar last month. Attorney's Moran, Adler as well as their co-chairs, Matt Fakhoury and Moe Ahmad have rejuvenated the criminal law committee this year, by holding regular monthly committee meetings, which have been creating a lot of interest and involvement in the NWSBA by both younger and veteran members of the criminal bar.



UPCOMING PROGRAMS & EVENTS

NEW MEMBERSHIP DRIVE – GOAL - 30 in 3! (30 New Members in 3 Months)

For the final three months of this fiscal year we are on a mission to add 30 new members to our roles, by June 30, 2016.

Continued on Page 13

VOLUNTEER THANK YOU!

The NWSBA and the co-chairs of the Pro-Bono Committee want to extend an extremely grateful thank you to those attorneys that volunteered their time at the Third District Municipal courthouse in March. The NWSBA could not run these voluntary community outreach programs without the generous time given by NWSBA attorneys. The following NWSBA attorneys staffed the Pro Bono Desk, and served as paternity and/or court facilitators during the month of March:

Pro Bono Attorneys:

Joe Vito
Brad Chelin
Ellen Yearwood
Barry Lewis
Todd Benison
Matthew Hess
Anisa Jordan

Paternity Facilitators:

Jenet Pequeno
Angela Peters
Sabrina Shafer

Court Facilitators:

Shawna Stassen
Daniel Robin
Kelly Petersen
Joel Weiner
Steven Koukios
Howard Bernstein
Anna Bush
Dianne Ruthman

Attorneys who staff the Pro Bono desk assist pro-se litigants in a wide variety of matters – the desk is open from 1:00 p.m. through 3:00 p.m. on Friday afternoons outside courtroom 206. The Paternity Facilitators and Court Facilitator Attorneys assist pro-se litigants and judges in Domestic Relations cases and attorneys volunteer their time on Thursdays from 9:00 a.m. to 12:00 p.m.

Again, thank you for your service,
Pro Bono Committee Co-Chairs:

Janet Maxwell-Wickett (Committee Coord.)
630-916-6000

Jonathan Anderson
847-995-9999

Robert Kaplan
847-995-8800

Lance C. Ziebell
847-705-7555

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Newsbriefs

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Production Editor: Julie Barth

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15th of the month

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Continued From Page 1

The case for misrepresentation seems clear to me. A party made a deceptive, misleading, and/or false statement that it knew consumers would rely upon. The schools made misrepresentations in order to obtain increased revenue. The consumer relied upon the misrepresentation when they chose to attend the school. The students were damaged when they paid more than \$150,000 to the school based upon employment statistics that were skewed. Should the school be on the hook every time a student cannot find a job? The answer is clearly no. However,

maybe schools should be on the hook when they make deceptive statements. The answer seems simple...force law schools and all graduate programs to report job statistics for employment that requires that specified degree. Maybe when this happens the forces of supply and demand can temper the out of control prices of education. Whether Ms. Alaburda wins, loses, or settles, more attention needs to be paid to the conduct of our profession's educational institutions.

*Scott Zambo,
Editor*

Foundation Corner

In our past few articles we have asked for input from you on how to really make this Foundation Board a viable part of our Bar Association. As you know, at the Judge's Night event each year we award scholarships to students. The money raised for those scholarships come from our Foundation Board.

In order to really make a push here as we get closer to awarding those for 2016 we have 2 donation opportunities coming up:

\$20.16 in 2016

.....How about making a donation of \$20.16 this month? Call the bar association office. If each one of us make this donation we can really up our scholarship award!

Also upcoming in April:



Wine Tasting at Tuscan Market in Downtown Arlington Heights on April 19, 2016 from 6:00 PM until 8:00 PM. Tickets are \$40 per person. Please go to the NWSBA website calendar to register for this event.

Coming This Summer:



Please watch for our Arlington Racetrack "Day at the Races" event later in the summer. It will be our 2nd annual and we look forward to another great time.

Thanks again for all your support!
Lynn Palac, Treasurer
Foundation Board

NORTHWEST SUBURBAN BAR ASSOCIATION



Debtor/Creditor CLE

Scott Kuntz, Chair

April 26, 2016
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\$50 – Members
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**A View From the Bench: Successful Litigation
Practices and Mistakes to Avoid**

Hon. Martin S. Agran, Circuit Court Judge, Third Municipal District

**Recent Statutory Changes and Case Law Update
Affecting Debt Collection Cases**

Scott C. Kuntz, Kuntz & Kuntz

**Vesting Rights in Chapter 13 Cases: Can a Debtor Force
Mortgage Holders to Take Title to “Zombie Properties”?**

Paul Bach, Sulaiman Law Group, Ltd.

**Collection of Consumer Debt after Suesz: Practical Tips
and Practices Including Recent FDCPA Decisions**

Kenneth Drost, Drost, Gilbert, Andrew & Apicella, LLC

**Judgment Exemptions: What Illinois Statute and the
US Bankruptcy Code Allow You to Keep**

Daniel A. Wolf, Schwartz, Wolf & Bernstein, LLP

NWSBA is going “Green”. All registered/paid attendees will receive the seminar booklet in PDF format prior to the seminar via Email. Attendees can choose to print the booklet or reference the document from their smart phone or electronic device. A very limited supply of hardcopy booklets will be available that evening for \$10 each.

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EEOC Files Discrimination Lawsuits Based Upon Sexual Orientation

By: Joette S. Doran

On March 1, 2016, the U.S. Equal Employment Opportunity Commission (EEOC) announced that it filed its first two sex discrimination cases based on sexual orientation. The EEOC filed suit in the U.S. District Court for the Western District of Pennsylvania against Scott Medical Health Center, and, in a separate suit, in U.S. District Court for the District of Maryland, Baltimore Division, against Pallet Companies, dba IFCO Systems NA. In the two separate lawsuits the EEOC alleges that a gay male employee and a lesbian employee were subjected to hostile work environments because of sex. Title VII of the Civil Rights Act of 1964 prohibits discrimination because of sex. According to the press release, "As the federal law enforcement agency charged with interpreting and enforcing Title VII, the EEOC has concluded that harassment and other discrimination because of sexual orientation is prohibited sex discrimination."

The filing of these federal cases follows a 2015 EEOC federal sector decision in which the agency determined that sexual orientation discrimination is, by its very nature, discrimination because of sex. See *Baldwin v. Dep't of Transp.*, Appeal No. 0120133080 (July 15, 2015). In *Baldwin*, EEOC explained the reasons why Title VII's prohibition of sex discrimination includes discrimination because of sexual orientation: (1) sexual orientation discrimination necessarily involves treating workers less favorably because of their sex because sexual orientation as a concept cannot be understood without reference to sex; (2) sexual orientation discrimination is rooted in non-compliance with sex stereotypes and gender norms, and employment decisions based in such stereotypes and norms have long been found to be prohibited sex discrimination under Title VII; and (3) sexual orientation discrimination punishes workers because of their close personal association with members of a particular sex, such as marital and other personal relationships.

In its suit against Scott Medical Health Center, EEOC charged that a gay male employee was subjected to harassment because of his sexual orientation. According to the suit, the EEOC alleged that the male employee's manager repeatedly referred to him using various anti-gay epithets and made other highly offensive comments about his sexuality and sex life.

When the employee complained to the clinic director, the director responded that the manager was "just doing his job," and refused to take any action to stop the harassment. After enduring weeks of such comments by his manager, the employee quit rather than endure further harassment.

In its suit against IFCO Systems, EEOC charged that a lesbian employee was harassed by her supervisor because of her sexual orientation and made numerous comments to her regarding her sexual orientation and appearance, such as "I want to turn you back into a woman" and "You would look good in a dress." The EEOC alleged that, the supervisor blew a kiss at her and circled his tongue at her in a suggestive manner, the employee complained to management and called the employee hotline about the harassment and then fired the female employee just a few days later in retaliation for making the complaints.

EEOC General Counsel David Lopez stated that, "With the filing of these two suits, EEOC is continuing to solidify its commitment to ensuring that individuals are not discriminated against in workplaces because of their sexual orientation" and stated that "while some federal courts have begun to recognize this right under Title VII, it is critical that all courts do so." The EEOC press release states that, "Addressing emerging and developing issues, especially coverage of lesbian, gay, bisexual and transgender individuals under Title VII's sex discrimination provisions, is one of six national priorities identified by EEOC's Strategic Enforcement Plan (SEP)." As such, employers should expect the EEOC to conduct investigations and file additional cases seeking court approval of its interpretation of Title VII. Employers are best advised to have clear antidiscrimination policies and determine whether LGBT employees have the same protections as other protected employee categories.

Joette S. Doran has her law practice in Hoffman Estates. She concentrates in employment law and handles employment law actions in state and federal administrative agencies and courts. She was a former Co-Chair of the NWSBA Employment Law Committee, is a Member of the Board of Governors and is the Chair of the Women's Law Committee. For more information please visit her website at www.joettedoran.com.

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IRS Practice and Procedures

By: Joshua Nesser, Lavelle Law, Ltd.

INTERPRETATION OF WRITTEN AGREEMENTS – *Makric Enterprises, Inc. v. Commissioner.*, T.C. Memo 2016-44 (2016)

Why This Case is Important: The method by which parties structure commercial transactions can have a significant impact on the tax consequences to such parties. In this case, the taxpayers attempted to convince the Court to disregard a structuring mistake that could cost them hundreds of thousands of dollars in taxes.

Facts: *Makric* involved a Texas holding company (Makric), its three shareholders, and its subsidiary (Alpha), an operating entity. Both Makric and Alpha were C corporations. Makric's shareholders were interested in selling Alpha in a way that would subject them to only long-term capital gain taxes. The shareholders and their attorneys determined that the transaction should be structured as a sale of their stock in Makric. Once a buyer was found, this structure was communicated to the buyer's attorney. This attorney misinterpreted the communication and drafted the transaction documents as a sale by Makric of its stock in Alpha. The shareholders' attorneys did not realize this and assumed the documents were drafted as a sale of Makric. The parties executed the transfer documents, all of which were drafted reflecting a sale of Alpha. On their personal tax returns for the year in question, the shareholders each reported sales of their Makric stock and paid taxes on the resulting long-term capital gains. The IRS examined these returns and determined that the transaction was actually a sale of Alpha stock by Makric, resulting in a capital gain taxed to Makric. This was unfavorable because C corporations do not have decreased long-term capital gain tax rates and because this would leave the after-tax proceeds of the sale with Makric, not with the shareholders. The distribution of these proceeds to the shareholders would be subject to another costly layer of taxation.

Law and Analysis: The taxpayers filed suit in the U.S. Tax Court asserting a substance-over-form argument – that while the sale may have been structured as a sale of Alpha by Makric, in substance it was a sale by the shareholders of Makric, and they should be taxed accordingly. In analyzing this argument, the Court relied on the "Danielson Rule." This rule states that parties to an unambiguous contract are bound by the terms of such contract, regardless of its economic

substance, except to the extent that state law permits reformation of the contract. With the contract being unambiguous in the way that it was structured, and with the Court holding that Texas state law did not permit any interpretation of the contract other than as a sale of Alpha by Makric, the Court found in favor of the IRS.

ORDINARY AND NECESSARY BUSINESS EXPENSES – *Key Carpets, Inc. v. Commissioner.*, T.C. Memo 2016-30 (2016)

Why this Case is Important: Businesses are only able to take deductions that are ordinary and necessary. While taxpayers may analyze whether business expenses are ordinary and necessary before deducting them, as this case demonstrates, it is important to do so, especially when businesses with common ownership are involved.

Facts: In *Key Carpets*, a husband and wife were the sole shareholders of the taxpayer, which sold carpets. In 1995, the husband began to develop a hand-washing monitoring system. He incorporated a second corporation (Clean Hands) to reserve the name for this system. Both entities were C corporations. In the next several years, the taxpayer hired several employees to develop this system and Clean Hands was not involved. The husband later determined that this system was not feasible and began developing a new monitoring system. To assist with this development, a computer technician was hired by Clean Hands. The husband owned the patent on this new system but believed that the taxpayer was the owner. In addition to working to develop this system, the technician also provided IT services to the taxpayer, all as an employee of Clean Hands. Clean Hands paid the technician approximately \$200,000 in wages in 2007 and 2008. The taxpayer reimbursed Clean Hands for these amounts in consideration for Clean Hands assisting the taxpayer in developing what the husband considered the taxpayer's system and for providing the IT services. The taxpayer deducted these expenses. The IRS disallowed the portion of these expenses it determined were allocable to the development of the new monitoring system resulting in deficiencies to all parties of over \$175,000 plus penalties. The taxpayer contested this disallowance.

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Law and Conclusion: Section 162(a) of the Internal Revenue Code permits a deduction for ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business. An expense is “ordinary” if it is customary or usual within a particular trade, business, or industry and is “necessary” if it is appropriate and helpful for the business. The IRS contended that the taxpayer’s expenses related to the development of the monitoring system were not deductible because the technician performing the services was an employee of Clean Hands and because the taxpayer was not the owner of the system. While the husband testified that the taxpayer did own the system, the Court found that testimony unreliable. Accordingly, the Court determined that the taxpayer did not benefit in any way from the development of the system and any expenses related to the system were not ordinary and necessary, and therefore were not deductible.

**CANCELLATION-OF-DEBT INCOME –
Dunnigan v. Commissioner, T.C.
Memo 2015-190 (2015)**

Why This Case is Important: This case reinforces the fact that when debt is forgiven, the amount of debt forgiven constitutes taxable income to the debtor. While there are certain exceptions to this rule, a general hardship is not sufficient to avoid taxation.

Facts: In *Dunnigan*, the taxpayer was the sole proprietor of an appraisal company. In 2008, the company obtained a \$50,000 business line of credit from Swift Financial. The credit agreement stated that the taxpayer, individually and on behalf of the business, was responsible for repayment of any line of credit debt. The entire line of credit was used to pay business obligations. In 2009, when the taxpayer was unable to repay the debt, he negotiated a settlement with the lender pursuant to which he paid \$15,628 in settlement of the balance owed. In doing so, he advised the lender that he was 76 years old and suffering from cancer. The lender then issued a 1099-C reporting the amount of cancelled debt, which form indicated the taxpayer was not personally liable for the debt. The taxpayer attached the 1099-C to his tax return with an explanation that he was not held responsible for the debt because of his age and medical condition (allegedly, an IRS representative instructed him to do so). He did not report the forgiven debt as taxable income.

The IRS examined the return and determined that the forgiven debt was taxable and assessed a tax deficiency of over \$10,000. The taxpayer filed a petition contesting this assessment.

Law and Analysis: Pursuant to Section 61(a)(12) of the Internal Revenue Code, income from the discharge of indebtedness is taxable with certain exceptions, such as where the taxpayer has declared bankruptcy or is insolvent. The taxpayer’s position in this case was that because the lender did not consider him personally responsible for the debt, the forgiven portion was not taxable. However, as the Court stated, personal liability is not a prerequisite to taxation of forgiven debt. Furthermore, regardless of how the 1099-C was completed, per the terms of the credit agreement, the taxpayer was responsible for payment of the debt. The taxpayer also argued that based on the IRS’s oral advice that his hardship was sufficient to render the forgiven debt nontaxable, the IRS could not tax him on it. However, because he did not have the type of hardship that excludes cancellation-of-debt income from taxable income, this argument was ineffective, regardless of what an IRS representative may have told him. Accordingly, the Court found in favor of the IRS.

If you would like more details about these cases, please contact me at 312-888-4113 or jnesser@lavellelaw.com



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NWSBA Substantive Committee Meetings are held at the times and locations listed below. Please note that all meeting times/locations are subject to change. We encourage you to consult the NWSBA Event Calendar on a regular basis for the most up to date information.

NWSBA Committee Schedules
2015/16

Committee	Date	Time	Location
Civil Lit	4th Monday of the Month	Noon - 1:15pm OR 5:15 - 6:30pm	121 S. Wilke, Ste. 401 Arlington Heights, IL
Criminal Law	1st Tuesday of the Month	Noon - 1:15pm	Ditka's Arlington 2000 W. Euclid Avenue Arlington Height, IL
Business Law	2nd Tuesday of the Month	Noon - 1:15pm	Peggy Kinnane's 8 N. Vail, Arlington Heights, IL
Debtor/Creditor	1st Wednesday of the Month	Noon - 1:15pm	Tuscan Market 141 W. Wing Street Arlington Heights, IL
Employment Law	3rd Tuesday of the Month	Noon - 2:00 pm	Favaro & Gorman 835 N. Sterling Palatine, IL
Estate Planning & Probate	Last Thursday of the Month	7:45am - 9:00 am	Elly's Pancake 372 E. Golf Road Arlington Heights, IL
Law Practice Management	4th Wednesday of the Month	Noon - 1:15pm	Elly's Pancake 372 E. Golf Road Arlington Heights, IL
Real Estate	3rd Tuesday of the Month	Noon - 1:15pm	Lower Level Conference Room 1699 E. Woodfield Rd, Schaumburg, IL

President's Page Continued From Page 3

MEMBER INCENTIVE — DUES WAIVER! Any member who recruits at least two new members who join the NWSBA before the end of our fiscal year on June 30, 2016, will earn a six month dues waiver, which can be used by the recruiting member anytime within the next fiscal year.

WOMEN'S COMMITTEE: Don't forget to check out the inaugural meeting of our new Women's Law Committee on April 7, 2016 starting at noon, at Ditka's, organized by the Women's Law Committee chair, Joette Doran. This first meeting will feature a round table discussion on how to build a successful law practice by Nichole Waltz, Millie Palmer, and Susan Dawson, partners at WPD.

SPRING NETWORKING NITE THURSDAY APRIL 14, 2016: Utilize this free networking event at Ditka's starting at 5pm, as an opportunity to invite your non-NWSBA-member friends to come out and check out the NWSBA. If they meet some people and have some fun, they'll probably want to join.

We will be providing complimentary food and beverages, as long as the sponsorship money holds out, and with over 10 sponsors lined up to fund this event,

we should have plenty to eat and drink. Our special guest for the evening will be ISBA President, Umberto Davi, who has traveled all over the state of Illinois this year promoting the ISBA and the legal profession in Illinois. Please come out and join us for some fun, and take advantage of a great opportunity to meet some of your local colleagues. You never know when you can make a referral, or otherwise help a fellow lawyer, or they can help you.

On a personal note, my wife, Carol, and I had the pleasure of catching the local county band, Slim Pickins Band recently at Macs on Slade in Palatine. We went to see their accomplished pedal steel guitar player, Ken Drost, of the Law Firm of Drost, Gilbert, Andrew, & Apicella – smooth! Until next month, I look forward to seeing you at an upcoming NWSBA event!



*Stay Safe & Be Well,
Ron Wittmeyer*

New & Noteworthy

By: Crystal Bush

Please welcome our newest members:

CRAIG CUNNINGHAM

Craig practices law in the areas of collections for creditors, criminal defense, mainly DUI, corporate litigation and landlord tenant law, representing landlords, at Cunningham Law Inc. Craig graduated from the University of Chicago Law School in 1993. Although he was admitted to Harvard, he chose the University of Chicago because he felt it was a better fit.

While at the University of Chicago he had President Barack Obama as his constitutional law professor. He also took a seminar class with President Barack Obama on issues of racism and the law. Craig was a member of the black law student association and was editor in chief of the law school journal vol. 1. Craig worked as a summer associate at Fried Frank in Washington D.C. Upon graduation he worked as a corporate litigation attorney at Sonnenschein for a number of years and then moved to Adler Murphy & Mcquillen where he practiced in the area of product liability defense. Craig also worked at the State's Attorney office and later another firm prior to opening his own firm in Naperville approximately twelve years ago.

Craig attended the University of Southern California as an undergraduate student where he double majored in political science and music. He plays both the piano and guitar and worked as a session musician in his early twenties. He has been recorded on several records. An incident as a musician sparked his interest in the law. He was playing with a touring band when he noticed that he was getting cheated out of some wages. He reviewed the contract and realized it was poorly drafted. In addition, he always had a passion for law, government and political science. Moreover, he admitted that music can be quite a tough career.

Craig comes from a highly educated family. His father has a Ph.D. in Divinity and taught theology as well as worked as a Pastor. His mother has a M.A. in education and taught reading to elementary school students. Craig is also an adjunct professor at Harper College where he teaches in the paralegal studies program, Kishwaukee College where he teaches business law and Northern Illinois University where he teaches trial advocacy.

What Craig likes most about the practice of law is that he can advocate on behalf of clients and help them solve their legal problems. When I asked him how he juggled teaching with his practice, he stated that the attorneys on his staff help out a lot. He also finds that teaching helps when clients have legal questions because he is able to present answers in ways that are understandable. He really likes collection law and has developed quite a niche. His firm has a strong process of accessing debtors particularly those debts that are post-judgment.

When not practicing law, Craig plays in a jazz combo, likes to spend time with family, is very active in his church and believes that his strong faith in God is the key to his success.

HELEN B. FANNING

Helen concentrates her practice in the area of residential real estate closings. She attended DePaul University College of Law where she received her degree in 1990. While at DePaul she participated on Moot Court and was the American Bar Association Student representative. She also worked at Cabrini Green Legal Aid Clinic as a 711 student attorney. She continued to work at the legal clinic for a number of years before starting her own law firm. She later transitioned to Horowitz and Horowitz where she worked as a litigator until 2003 when she again branched out on her own.

Helen received her undergraduate degree from DePaul where she majored in History. A native of Chicago, Helen attended law school immediately after graduating college. Helen had aspirations to become a lawyer since childhood. She recalls that as a child people would often compliment her on her ability to argue a point.

Keeping up with technology is one of the areas Helen finds challenging with the practice of law. In addition, she finds that lawyers are not as kind to each other as they were in the past. Moreover, some tend to mistake advocating on behalf of a client as a personal attack. If she could change one thing about the area of law it would be more training on civility in law school. Helen also noted that in the past one could build a practice simply by word of mouth, but with today's technological advances it's important to have a web presence.

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When I asked her what is something people would be surprised to learn about her, she responded that although she enjoys talking to large groups, sometimes one on one conversations make her nervous. When I asked her why someone would hire her, she mentioned her level of expertise in real estate closings. She has been doing this for a long time and knows what she is doing. Whereas many lawyers who practiced real estate law found that the real estate recession beginning in 2008 caused a contraction in business, her practice flourished. She simply adapted by handling more short-sale transactions. She has found that often economic extremes can provide opportunity if you know where to find them.

When I asked Helen her advice for someone considering the practice of law she mentioned that there is always room for someone who is willing to provide quality work and put in the time required. For example, she often works until 8:00 P.M. and provide a way for her clients to contact her whenever

necessary. She believes that if a young attorney is willing to grow and learn and seek out opportunities instead of waiting for them to come to you, they will be successful. She re-emphasized the fact that it takes a lot of hard work to be successful.

When not practicing law Helen runs a trucking company along with her husband. She is also very involved with her children's school and with her local Parish.

Correction from Last Month's Article

Authors Note: My apologies to Liam Ross for an error in last month's New & Noteworthy. His correct website address is chimby.com.

Crystal R. Bush is an attorney at CR Bush Law where she practices in the areas of estate planning, real estate, business and probate law.

Office Updates

NWSBA NEW MEMBER INCENTIVE PROGRAM: 30 New Members by June 30, 2016!

To help make this goal possible, we are offering the following incentive: any member who brings in TWO NEW PAID members by June 30, 2016 will receive free basic dues for the next dues cycle. Members must be in good standing to take advantage of this offer. Prospective applicants will be required to fill in the "Referred By" section of the online membership application in order for you to qualify for this incentive.

It is the responsibility of each and every member to ensure the future of our Association and to recruit bright, new and talented attorneys to join our great organization! Please do your part to secure the future of the NWSBA.

IICLE PROGRAM DISCOUNTS:

The NWSBA is pleased to announce a partnership with IICLE to deliver online CLEs to NWSBA members at discounted rates. Two NWSBA CLEs are now available online: our Mat Law CLE (recorded 2/8/16) is available at a 50% discount (\$150) off the standard IICLE price and our Estate Planning & Probate CLE (recorded 1/28/16) is available at a 25% discount (\$75) off the standard IICLE price. These CLEs may be accessed via the NWSBA website.

Additionally, NWSBA members may purchase an IICLE online library subscription and IICLE publications at 20-25% off standard rates. To access these member-only offers, sign in to the NWSBA website and click the link under the Member Services tab.

NORTHWEST SUBURBAN BAR ASSOCIATION

IN PARTNERSHIP WITH THE NWSBA FOUNDATION

ANNUAL GOLF OUTING

OFFICIAL SPONSORS:



MONDAY, AUGUST 8, 2016

Schaumburg Golf Club
401 N. Roselle Road
Schaumburg, IL 60194

12:30 PM Shotgun Start
2:00 PM - Bags Tournament
5:30 PM - Dinner & Awards

GOLF, LUNCH & DINNER _____ **\$150.00 Per Person**

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Golfer #3 _____ (email required) _____
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BAGS & BEER TOURNAMENT (Dinner not included) _____ **\$25.00 Per Person**

DINNER _____ **\$50.00 Per Person**

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On This Day....

By: Robert Stoller

At the turn of the 20th century, San Francisco was the wealthiest and most important city on the Pacific coast. With a population of 400,000, it was the eighth largest city in the country and the economic center of the West, largely the result of mining and railroad wealth. At 5:12 a.m. on April 18, 1906, San Francisco residents were jolted awake by a monstrous earthquake. Stumbling from their beds, many were unable to stand as the floor and their buildings began to shake violently. The earthquake set church bells ringing, knocked down chimneys, twisted city streets and streetcar tracks, and broke water lines, gas pipes and electrical wires. Hundreds of miles away in Los Angeles, Oregon and Nevada people felt the earth shake.

The earthquake was one of the largest in American history. Recent estimates put the magnitude of the earthquake at 7.7 to 7.9 as compared to older estimates of 8.3, on the Richter scale. The earthquake was caused when the San Andreas Fault suddenly shifted along a distance of 296 miles. The epicenter of the quake was a short distance out at sea, near the southwestern part of San Francisco. Geologists estimate that the fault moved as fast as 1.7 miles per second. A San Francisco policeman said "I could see it actually coming. The whole street was undulating. It was as if the waves of the ocean were coming toward me."

During the earthquake, new buildings with steel frames held up quite well. Buildings of brick or other masonry construction, without steel or iron reinforcement, were most likely to be damaged. Some lost entire walls. Brick chimneys collapsed all over the city. The fire chief was killed when a chimney fell into his bedroom. The most dangerous parts of the city were areas that had once been lakes, creeks, marshes or branches of the bay, and that had been filled in to create solid ground for construction. Such areas tended to liquefy in the earthquake. Structures on fill land suffered the most. The wood frame buildings on fill land were knocked off their foundations.

Fire broke out almost immediately, fed by gas from broken gas lines. Close to all the water mains were broken rendering most of the fire hydrants useless. Among the first parts of the city to burn were the densely populated wooden buildings south of Market street, home to many of the city's working class. For the next three days, city residents struggled to contain what became a firestorm. The heat of the fire was so intense that it pulled air into the fire, generating significant winds. Jack London, the novelist, watched the fire from a boat in the bay

and described the firestorm this way: "It was dead calm. Not a flicker of wind stirred. Yet from every side wind was pouring in upon the city... The heated air rising made an enormous suck. Thus did the wind itself build its own colossal chimney through the atmosphere. Day and night this dead calm continued and yet, near to the flames, the wind was often half a gale, so mighty was the suck." General Frederick Funston, commander of Army troops at the Presidio, directed soldiers to keep order and help fight the fires. Without water, firefighters and the federal troops tried to build firebreaks by blasting buildings. Some firefighters pumped water from the bay to fight fires near the waterfront. In the Italian part of the city, residents used large vats of wine to put out fires.

Rumors of widespread looting were mostly without basis, but those rumors led Mayor Eugene Schmitz to issue an order of doubtful constitutionality: "The Federal Troops, the members of the Regular Police Force, and all Special Police Officers have been authorized by me to KILL any and all persons found engaged in Looting or in the Commission of Any Other Crime." Some people were killed, either because they were looters or because they were mistaken for looters.

The 1906 earthquake and subsequent fire remains one of the most devastating natural disasters this nation has known. At least 3000 people were killed, and in San Francisco alone, 225,000 out of the city's 400,000 residents were left homeless. Total property damage, in 1906 dollars, was estimated at nearly \$400 million, of which \$80 million was due directly to the earthquake. One recent calculation suggests that the reconstruction cost in today's dollars would total \$32 billion. While the 1906 earthquake marked a seminal event in the history of San Francisco and California, it can also be remembered as the birth of modern earthquake science in the United States. Careful examination of the effect of the earthquake on various types of buildings helped architects and engineers to improve technologies for resisting seismic stress, and the rebuilding of the city showed efforts to strengthen buildings against seismic stress.

Bob practices law in Arlington Heights and specializes in Personal Injury, Criminal and Traffic.
Rstollaw@aol.com

Lowering Attorney Stress Through Financial Peace of Mind: Quickbooks Online to the Rescue

By: Jeffrey D. Lange, JD, CPA for Illinois Lawyers Assistance Program

Keeping track of your firm's financial position should not be time-consuming or a confusing stressful proposition. Your time is valuable and should not be wasted trying to keep track of day-to-day finances and tax obligations. It should be spent advancing your own dreams - career and hobbies. Most small firms use Quickbooks to track their income and expenses, either on their own or with the aid of a part-time accountant that comes to their office once a week or a couple times a month. However, with the advent of the cloud and Quickbooks Online ("QBO") – life should move even easier with immediate communications and up-to-date financial peace of mind. You set up QBO (with help, if needed), and then invite your accountant to connect – giving both of you 24/7, real-time access.

Using QBO allows you to automatically feed banking information. YOU authorize the bank feed into QBO. There is no other access or authorization by other parties to your accounts. This helps keep your bank and credit card accounts currently reconciled and you (or your accountant) can then easily classify the "fed-in" transactions to post to your books. You and your accountant can even communicate and exchange source documents (receipts, invoices, bills) directly through QBO, where these same source documents (hint-*necessary tax receipts*) can even be stored electronically.

The data is secure (128 bit encryption – the same used by many financial institutions) and continuously backed-up and up-graded as improvements are made (no need to buy, install and transfer data as new versions are released). In fact, even experimental upgrades or app syncs are available. Multiple users can be invited, but limited to what they have access to – such as reports only, customers or vendors-only, time tracking only or full usage.

QBO can track your time and billing by multiple, differing segments of your business for as much detail reporting as you wish. Each time you in-

voice a customer; you'll be reminded of billable time through a "pop-out" drawer. However, if you wish, other time-tracking apps or software can be easily synced. QBO can even handle your payroll in various manners. Directly in QBO, you can process your own payroll, review and timely file your own reports or have Intuit (QBO Software Developer) take responsibility to timely and accurately file your payroll reports for you. Time can be entered daily or weekly directly into QBO, including the customer you would like to charge, as well as a billable rate to charge.

Instead of mailing paper copies or waiting for your accountant to come for a visit, expense receipts can be scanned. As mentioned earlier, these can then be sent to your accountant through email, directly through QBO (another form of email communication) or merely uploaded to QBO as an un-matched expense receipt for your accountant to create the related accounting entries. Any procedure that you find most convenient results in the same end result – your expenses are now digitally documented for tax purposes.

These same paid expenses can be marked (check-marked) in QBO as billable to a customer, so you will be automatically reminded the next time you invoice your customer that there are outstanding billable expenses to include in the current invoice. Initial estimates for services or other delayed charges can also be created that do NOT affect your books, but QBO will remind you to create invoices or charge the customer later on an already-created invoice. However, if you decide that the most convenient procedure is transferring paper receipts to an accountant, QBO has made even that much easier for your accountant to code the various receipts, regardless of how the expense was paid - paper check, credit card, bank transfer, etc.

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Data can easily be imported and exported back and forth from Microsoft Excel if you wish to create or track anything in that manner. There is a free Sample Company within QBO where you can even try out transactions and methods for “hoped-for” outcomes before applying the procedure in “real-time” on your own company. 1099’s can also be quickly prepared using QBO. QBO may even help track some potential conflicts of interest.

As for Trust Accounting - Subaccounts for each client (and for initial firm funds deposited and IOLTA interest earned) can be created in QBO and reports generated to track activity. Accepting CC payments into trust, however, requires a separate merchant account and there must be sufficient firm funds to cover processing fees.

Taking the time to find and employ reliable accounting practices is just one of many ways to re-

duce stress and free up your schedule for pursuits that you truly enjoy. For more information on practical approaches to managing stress, call (800-527-1233) or email (gethelp@illinoislap.org) the Lawyers’ Assistance Program today.

Whether you are in solo practice, a member of a firm, a judge, or a law student, LAP’s free and confidential services are available to you. You can also confidentially call LAP if you are concerned about a colleague, a friend or a family member who is experiencing problems. LAP also offers presentations at law firms, law schools, and bar associations to help raise awareness about managing stress, anxiety and other issues. For more information, visit our website at www.illinoislap.org. Don’t ignore the problem. LAP is here to help.

Jeffrey Lange is a Certified Public Accountant and licenses Illinois Tax Attorney.



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Derby Day at Arlington International

Saturday, May 7, 2016  *Noon - 6:30 pm*

Join the DuPage County Bar Association, Northwest Suburban Bar Association and Illinois State Bar Association for a fun day of live racing and a simulcast of the Kentucky Derby in the Governor’s Room at Arlington International!

**Tickets are \$100/person
thanks to the generous
support of our sponsors**

Ticket Price Includes an Exciting Day of Racing and:

Admission to Arlington International
Daily Racing Guide
Reserved Seat in the Governor’s Room
Access to a Balcony Overlooking the Finish Line
Three Hour Chef’s Table Buffet
Four Hour Open Bar

Dress Code: Festive or Cocktail Attire. Persons in shorts, jeans, t-shirts, halter tops, athletic shoes or abbreviated clothing will not be admitted.

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Sponsorships are still available. Contact Leslie Monahan at DCBA for more information.

To secure your tickets, visit www.dcba.org and click on the Derby Day banner on the homepage. Contact Leslie Monahan at 630-653-7779 or Imonahan@dcba.org with questions or concerns.

Board Meeting Highlights

By: Miriam E. Cooper, NWSBA Secretary

New Member Orientation Meeting: This event will take place on March 22, 2016 at the Bar Association office; 13 members have RSVP'd of which 10 are new members.

Contact New Members: Each of the board members should reach out to others regarding the March 22, 2016 new members meeting and April 14, 2016 Networking Night.

IICLE on-line CLEs: Julie Barth advises members to access the CLEs from our home page by signing in and clicking on the Online CLE box. We are also talking to IICLE about getting additional member benefits. IICLE is sponsoring Networking Night for \$350.00; golf outing for \$2500.

Networking Night currently has 10 sponsors. Umberto Davi, President of the Illinois State Bar Association, is guest speaker on April 14, 2016 at Ditka's.

Student Law Day on February 17, 2016, was reported by Miriam Cooper as a successful event; there were approximately 100 area high school students attending; the students visited several courtrooms and then seven attorneys spoke to the students: Ron Wittmeyer, Kristin Flanagan, Don Cosley, David Corbett, Shawn McKenna, Jennifer Howe and Matthew Hess.

Mock Trial reported by President Wittmeyer - this annual event was well-attended and the partici-

pating teams were well-prepared and helped make the event a very exciting time for high school students to compete in Mock Trial.

Jay Andrew, Second Vice President: Judge's Night is set for May 5, 2016, (Cinco de Mayo) at 5:00 p.m. at Cafe La Cave. Cocktail hour for 1 1/2 hours followed by Dinner at 6:30 p.m. Membership sponsors pay \$250; corporate sponsorships available by calling the Association office; tickets are \$150; an acoustical musician will be playing.

Nichole Waltz, First Vice President: Installation of new officers will take place on June 22, 2016. Golf Outing will take place on August 8, 2016.

President's Report: Ron Wittmeyer - Dinner Meeting on Thursday, March 31, 2016. Kerry Lavelle will speak on Succession Planning at Ditka's from 5:00-6:00 pm, for which two ethics credits may be earned. A Debtor/Creditor program will be held on April 26, 2016, from 5:00-8:00 PM at Forest View Educational Center - speakers will be Scott Agran, Ken Drost and Dan Wolf.

Office Report: The NWSBA and the DuPage County Bar Association will hold a joint Derby Day on May 7, 2016 - cost will be \$100 per person.

New members include: Thomas Bouslog, Brian Freiman, Alex L. Ottenheimer, Timothy J. Storm.

NOMINATING COMMITTEE RECOMMENDATIONS

The Nominating Committee of the NWSBA is pleased to report their recommendation as to the following candidates to be slated for election as officers and members of the Board of Governors of the NWSBA and Board of Directors of the NWSBA Foundation:

OFFICERS:

Second Vice President:	Michael Rothmann
Treasurer:	Miriam Cooper
Secretary	Gary A. Newland

NWSBA BOARD OF GOVERNORS:

**Allen S. Gabe
Joseph V. Vito
Jonathan Anderson
Mohammed Ahmad
Anthony F. Calzaretta**

FOUNDATION BOARD OF DIRECTORS:

Patricia L. Jochum

Newsbriefs

EXCITING NEW OFFER!

Beginning with the March, 2016 issue, Newsbriefs will be available:

IN CURRENT DIGITAL FORMAT:

The digital format is FREE to all members and allows you to review the publication on your Smart Phone or Electronic Device. For those who prefer to have a hard copy, this version also allows you to print the issue off on your home or office printer for just pennies per page.

NEW!!!!!! Newsbriefs SUBSCRIPTION OFFER:

Beginning March 1, 2016, one year subscriptions will be offered for those members who wish to receive a full color, hard copy of the publication. Ready Press, a local printer, has partnered with the NWSBA to coordinate all efforts related to the fulfillment of subscription orders.

The cost for the yearly subscription is \$86.00

A Subscription Form will be available on the website the week of
February 8, 2016

We will also include a link to the form in our regular email blasts.

Please note: All subscriptions are managed
directly through Ready Press.

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THURSDAY, APRIL 14, 2016

DITKA'S ARLINGTON HEIGHTS

2000 Euclid Ave, Arlington Heights

5:00 PM

FEATURING SPECIAL GUEST:

ISBA President, Umberto Davi

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Michael J. Rooney

Robert Pasko

Eddie Reeves

Steve Gorzak

Verra Rudolphi

Ronald F. Wittmeyer

Mike Casey

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rFW@injurylawattys.com

mcasey@ringlerassociates.com

mk@markokuusemets.com

NETWORKING NITE SPONSORSHIPS:

\$350 Per Event

If you have suggestions for a special guest or are interested in being a sponsor, please contact:

Erin Calandriello: erin@glinklaw.com 847-394-4900

Kristina Regal: kregal@lavellelaw.com 847-705-7555



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ARLINGTON HEIGHTS. 121 S Wilke Rd. Arlington Heights Suite 301: We are expanding our space. Office(s) for rent. Cubicle(s) for rent. We have 10 law firms in the suite and growing. Call Gary at 847-797-8000.

ARLINGTON HEIGHTS: Share offices with semi-retired attorney in Arlington Heights. Office is fully equipped. Referrals and mentoring available. Ideal for attorney with a home office who is looking for more, or to use as a satellite office. Rent is \$250 - \$450 depending on space needs. Call (847)577-8674 for more info. Ask for Rich.

PROFESSIONAL OFFICE SPACE FOR RENT: Move your practice into our beautifully appointed suite in an elegant building. Your clients will be greeted by our professional staff and will wait in a comfortable reception area. Conference room space is available and utilities are included. Located within easy access to Routes 53 and 90, handicapped accessibility, and plenty of parking. Rent varies from \$ 900 - \$ 1500 per month. Call 847-253-8800 for more information.

Referrals

LOOKING TO ACQUIRE the practice of a retiring attorney or attorney that wants to semi-retire. Call 847-840-8950 for a confidential discussion.

PROBATE & TRUST ADMINISTRATION—Also, Estate Planning, Real Estate transactions; Medicaid applications and Elder Law. Call Richard P. Miller, 847-981-9190 or email rpmlaw@sbcglobal.net.

REAL ESTATE TAX REDUCTION REFERRALS - Amari & Locallo, whose practice is confined exclusively to the real estate tax assessment process, is accepting referrals of commercial, industrial and multi-unit residential properties (seven units or more) from fellow NWSBA attorneys. Co-counsel fees provided: Note all properties in the Northern suburbs are being reassessed in 2016. Amari & Locallo has offices in DuPage County to service the real estate tax needs of property owners in collar counties: Lake, Will, Kane, McHenry, DuPage, etc. Properties located anywhere in Illinois will be reviewed without cost or commitment. Call Katherine O'Dell at (312) 255-8550.

SUPER LAWYER & AV rated Employment Lawyer in Skokie. Laurie J. Wasserman represents clients in statutory claims for discrimination (including disability, sex [including sexual harassment, sexual orientation, and glass ceiling], pregnancy, age, religion, race, and national origin), Family and Medical Leave Act, and Wage and Hour; and drafting/litigation re employment contracts, non-compete agreements, trade secrets agreements, retaliation and whistleblowing. Telephone: (847) 674-7324; Email: ljw@webemploymentlaw.com; Web: www.webemploymentlaw.com

WORKERS' COMPENSATION: Very experienced in work injury claims. Trial, Appeals, Uninsured and all aspects of Work Comp. At Newland & Newland LLP we would like to help your clients and look forward to your referrals. We represent clients in Cook, Lake, McHenry, DuPage, Kane and Will Counties. Call Gary A. Newland 847-797-8000.

COVERAGE ATTORNEYS NEEDED – We're looking for experienced criminal/traffic attorneys to help cover overflow court dates on a per court date fee basis. Former prosecutors, public defenders or other attorneys with criminal/traffic knowledge are welcome to contact our office for information. Must have attorney liability coverage. Attorney fees are agreed to ahead of time and are always paid immediately. Speak to Mitch at Mitchell S. Sexner & Associates LLC at 847-690-9990 x0.

FORECLOSURE DEFENSE: Experienced Lawyers in Foreclosure Defense. We can help your clients with all aspects of foreclosure defense in Chicago and Lake, McHenry, DuPage, Kane and Will Counties. We practice Foreclosure Defense in Federal and State Court as well. Experienced with Robo Signing and other defenses. Call Gary A. Newland 847-797-8000.

BANKRUPTCY: Experienced attorneys in Ch. 7 and Ch. 13 Bankruptcy. We can help your Debtor clients eliminate or manage their debts, and/or help your Creditor clients get relief from the automatic stay so that you can proceed on your action to collect the money owed them. We represent clients in Cook, DuPage, Lake, McHenry and Will counties. Call Robert M. Kaplan, 847-845-9477 or email rmkap@robertkaplanlaw.com.

RECRUITMENT: Well-established Park Ridge business law firm is seeking to expand its medium-sized practice by adding experienced attorneys or small practice groups with portable business. Those practices being sought include corporate, litigation, and transactional work. The firm has downtown legal expertise at affordable rates, and its practice caters to mid-sized businesses, entrepreneurs and individuals. The firm is centrally located and very close to transportation, including O'Hare Airport, the Kennedy Expressway, the Tri-State Tollway, and the CTA Blue Line. For more information, please contact Julia Jensen Smolka, jsmolka@dimontelaw.com.

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CALENDAR

APRIL 26	DEBTOR CREDITOR CLE
MAY 5	JUDGES' NIGHT
JUNE 22	INSTALLATION
AUGUST 8	GOLF OUTING & BAGS TOURNAMENT

PLEASE CHECK THE WEBSITE CALENDAR
FOR A COMPLETE LIST OF CLEs & COMMITTEE MEETINGS.



Northwest Suburban Bar Association
800 E. Northwest Highway, Suite 502
Palatine, IL 60074

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Attorney Referral: 847-221-2681
www.nwsba.org