

Craig Capilla is a trial lawyer, defending individuals and businesses in a wide range of civil matters, including professional liability and commercial litigation. He has effectively defended numerous residential and commercial appraisers and appraisal firms accused of negligence or improper activity in their valuation services, a chiropractic group accused of malpractice, and successfully litigated employment disputes related to discrimination claims, restrictive covenants, and unemployment hearings. Craig has also represented numerous licensed professionals in state licensing matters, including real estate brokers, real estate appraisers, appraisal management companies, mortgage brokers, nursing home administrators, and medical doctors.

Craig developed his skills as a trial lawyer while working as a staff prosecutor for the Illinois Department of Financial and Professional Regulation, where he learned and effectively applied the rules of evidence where he tried more than 60 cases while also bringing a high volume of cases to settlement prior to trial. Additionally, Craig has drafted contracts, business agreements, and advised on corporate governance and formation for various small and medium-sized businesses while also consulting for both companies and individuals on regulatory and compliance matters.

Craig has advocated for his clients in various state and federal civil litigation matters and administrative hearings before regulatory agencies including: Qui tam defense, civil RICO matters, professional malpractice, construction defect litigation, breach of contract, breach of warranty, mechanics' liens, general tort liability, homeowners' association and landlord/tenant disputes, and professional licensing. He has appeared for clients in a number of jurisdictions throughout Illinois and Wisconsin, including various courts in Cook, DuPage, Lake, Carroll, Lee, and Kane counties and the United States District Court for the Northern District of Illinois.

Craig earned his B.A. at The University of Michigan in 2004 (where he served as Captain of the Michigan Sailing Team from 2002-03) and his J.D. at DePaul University College of Law in 2007. He is admitted to practice before the Illinois Supreme Court, Wisconsin Supreme Court, and the U.S. District Court Northern District of Illinois.

Whitney T. Carlisle is the principal in the law firm of McCracken Walsh, Carlisle and de LaVan. Mr. Carlisle and the firm concentrate their practice in the area of real estate taxation, with an emphasis on representing clients in tax appeal matters throughout the Chicago land area. The firm has been helping its clients in such matters for over forty years. Mr. Carlisle has been with the firm since 2005. Before that time he served as a supervising attorney in the Tax Unit of the Cook County State's Attorney's Office.

Mr. Carlisle has spoken on a variety of property tax issues before the Illinois State Bar Association (ISBA), the International Association of Assessing Officials (IAAO), and the Institute for Professionals in Taxation (IPT). He is a member of the ISBA State & Local Tax Committee and serves on their Section Council. He is also a board member of the Civic Federation in Chicago and serves as Co-Chairman of their Property Tax Committee.

Mr. Carlisle earned his B.A. at the University of Illinois, Champaign- Urbana, and his J.D. at The John Marshall Law School in Chicago, Illinois.

Joanne P. Elliott is a Partner at Elliott & Associates. She began practicing law in 1984 and has focused her practice exclusively on real estate tax matters since 1993. Joanne's practice is focused on representing community associations, hotel owners and various commercial property owners. She has represented thousands of property owners before local assessors, county Boards of Review, the Property Tax Appeal Board and the Circuit Court of Cook County. Joanne has also assisted numerous clients in securing real estate exemptions, class 6b, class 9 and class 8 tax incentives and incentive renewals.

Throughout her career, Joanne has been involved in leadership capacities in several bar and trade associations, including: the American Bar Association (ABA), Member of the Real Estate Section Council; Illinois State Bar Association (ISBA), Member and Past Chairman of the State and Local Taxation Section Council; Illinois Property Tax Lawyers Association (IPTLA), Founding Member; National Association of Bar-Related Title Insurers (NABRTI), Past Executive Director; Women's Bar Association of Illinois, Member; International Association of Assessing Officials, Member; Northwest Suburban Bar Association, Member; Attorneys' Title Guaranty Fund, Inc., Member and Past General Counsel; and Women's Property Tax Association, Founding Member.

Joanne has testified frequently before the Illinois legislature and county Boards of Review on behalf of various bar and trade associations. She is a frequent author and lecturer on real estate tax issues and has written educational material for the Illinois State Bar Association and the Illinois Institute of Continuing Legal Education. In addition, she has been a guest speaker at various programs for the International Association of Assessing Officials, the Illinois State Bar Association, Attorneys' Title Guaranty Fund and the Northwest Suburban Bar Association. Joanne was selected by the Illinois legal community as a Leading Lawyer. The Leading Lawyers designation includes the top 5% of Illinois lawyers in private practice as named by their peers in statewide surveys.

Joanne received her undergraduate degree from Indiana University and her Juris Doctor from John Marshall Law School, where she was a member of their Law Review.

Daniel Heywood is a partner at Maher, Brannigan & Heywood, P.C. where he practices in the areas of real estate taxation and real estate transactions.

Mr. Heywood graduated from Eastern Illinois University in 2002 and again in 2003, earning both his B.A. and M.A. degrees, respectively. Daniel received his Juris Doctor from The John Marshall Law School in Chicago in 2008 and was admitted to practice in the State of Illinois the same year.

While attending law school, Daniel was a law clerk with the City of Chicago Law Department in the Collections and Ownership Litigation Division. Daniel also worked as a law clerk at the Cook County State's Attorney's Office in the Real Estate Tax Division. Prior to joining Maher, Brannigan & Heywood, P.C., Daniel was an associate attorney at a firm that limited its practice to real estate taxation matters. Mr. Heywood has successfully tried cases before the Illinois Property Tax Appeal Board securing real estate tax refunds on behalf of his clients.

Daniel is a member of the Chicago, Illinois, and American Bar Associations. Mr. Heywood is a past Chair of the Chicago Bar Association's Real Estate Taxation Committee & is currently a member of the Illinois State Bar Association's State and Local Taxation Council. Mr. Heywood grew up in Chicago's Beverly neighborhood and now resides with his family in Wilmette.

Stanley R. Kaminski is a partner in the Chicago office of the International law firm of Duane Morris LLP. He concentrates his practice in the areas of multi-state and local tax law, including sales/use tax, franchise tax, corporate income tax and individual income tax issues. His practice also encompasses unclaimed or abandoned property/escheat issues. Mr. Kaminski provides planning advice and handles audits and litigation matters for both companies and individuals. He is a certified public accountant and previously served as the City of Chicago's first Chief Assistant Corporation Counsel for Taxation in the 1980s.

Mr. Kaminski has been involved in hundreds of cases in the state and local tax area, among them *Quill v. North Dakota* (mail order tax nexus), *Illinois Retailer Gas Dealers' Association v. City of Chicago* (constitutionality of the Chicago Vehicle Fuel Tax), *Freund v. Avis Rent-A-Car, Inc.* (viability of voluntary tax payment doctrine), *Direct Resources for Print, Inc. v. John Sharp, Texas Comptroller* (viability of Texas' essence of the transaction doctrine), *Arangold Corporation v. Zehnder* (constitutionality of Illinois' Budget Implementation Act of 1995), *Pooh-Bah Enterprises, Inc. v. the County of Cook*, (First Amendment Tax case), *Hertz Corp. v. City of Chicago* (Transactional nexus case), and *Bartolotta v. Dunkin' Brand Group, Inc.* (Consumer Fraud Act tax case).

A popular lecturer and teacher, Mr. Kaminski has presented seminars and taught classes on a variety of state and local tax and unclaimed property topics, including those involving nexus, apportionment and audit issues. He is a regular lecturer at the Council on State Taxation's "Advanced Sales Tax School" in Atlanta, Georgia and a frequent speaker in other state and local tax programs. Mr. Kaminski has also written numerous articles and chapters on state and local taxes and unclaimed property issues for the Research Institute of America, Council on State Taxation, the Oxford University Press, the Illinois Institute for Continuing Legal Education, State Tax Notes, Tax Management, Inc., National Business Institute and Matthew Bender. He was the author of Research Institute of America's "Illinois Tax Handbook."

Mr. Kaminski is a former chair (1989-1990) of the State and Local Tax Committee of the Chicago Bar Association and a twice former chair (2000-2001 and 2014-2015) of Illinois State Bar Association's State and Local Tax Section Council, as well as long time (and current) co-editor of the ISBA's State and Local Tax Section Council's "Tax Trends" newsletter. He is a member of the Taxation Section of the American Bar Association. Mr. Kaminski is a member of the Illinois Department of Revenue's Director's Advisory Group, as well as Chairman of the Chicagoland Chamber of Commerce's Tax Policy Council. Mr. Kaminski has been routinely recognized as a leading Lawyer and Super Lawyer in Illinois and was the winner of the 2010 National Burton Award for Achievement in Legal Writing. He is also an Adjunct Professor of State and Local Tax Law at DePaul University Law School. Mr. Kaminski is a graduate of DePaul University School of Law (JD) and the DePaul University College of Commerce (BSC with Highest Honors), and is admitted to practice before the United States Supreme Court, Illinois Supreme Court, the Federal District Court for the Northern District of Illinois and the Federal Tax Court.

David J. Kupiec is the managing partner of Kupiec & Martin, LLC, a state tax law firm that assists publicly traded and privately held businesses with state sales, income and franchise tax issues. Prior to forming Kupiec & Martin in May 2008, David was a State and Local Tax Manager with Exelon Business Services Company for six years in Exelon's Chicago offices focusing on state tax, merger and legislative issues. During the sixteen years prior to joining Exelon, David was a State Tax Manager at Arthur Andersen LLP, Associate Counsel for the Illinois Department of Revenue and a Regulatory Auditor for the National Futures Association.

David is the current Chair (2016-2018) of the Illinois CPA Society State and Local Tax Committee (Member 2011-Present). He was also Chair (2013-2014) of the Illinois State Bar Association's State and Local Tax Section and was appointed to various positions on that Section (2005-Present) including Associate Editor and CLE Coordinator. David was appointed Chair of the Illinois Taxpayers' Federation Income Tax Committee (2006-2011) and to the TFI Board (2014-Present) and Steering Committee Member of KPMG's Energy & Utility Share Forum (2006-2008). He was also elected to the Executive Committee of the Illinois Chamber of Commerce Tax Institute (2006-2008) and an initial Executive Member of the STARTUP Committee (Energy Industry State Tax Organization)(2005-2008). Moreover, David was the Chair of the Chicago Bar Association's State Tax Committee (2008-2009) and is a member of the Illinois Department of Revenue's Director's Advisory Group and Audit Advisory Group (Director Hamer: 2002-2015; Director Beard: April 20, 2015 -Present). He is also a member of the Chicago Tax Club, Illinois Chamber of Commerce and AICPA. David is a frequent speaker at state tax conferences at both local and national venues and the author of numerous state tax articles.

David received his B.B.A. from Loyola University of Chicago in 1986 and his Juris Doctorate from Chicago-Kent College of Law in 1994. David is a registered Certified Public Accountant, a member of the Illinois Bar and an Illinois lobbyist. David is also an Adjunct Business Law Instructor at Loyola University Chicago Quinlan School of Business and was appointed to Loyola's National Alumni Board (2014-Present).

Natalie M. Martin is a founding member of Kupiec & Martin, LLC, a law firm specializing in assisting businesses with state tax issues. Natalie focuses on state and local planning, controversy resolution, and legislative and regulatory matters.

Prior to forming Kupiec & Martin in 2008, Natalie was a State and Local Tax Principal with Exelon Business Services Company for five years in Exelon's Chicago offices focusing on state tax, merger and legislative issues. Natalie was also a State Tax Consultant with Deloitte and Arthur Andersen. Prior to this, Natalie was an Assistant District Attorney in Stanislaus County, California prosecuting criminal cases including conducting numerous bench and jury trials.

Natalie is the past Chair of the Chicago Bar Association's State Tax Committee. She is a member of various committees of the Taxpayers' Federation of Illinois. She is a member of the Chicago Tax Club and the Illinois Chamber of Commerce. Natalie is a frequent speaker at state tax conferences and the author of numerous state tax articles.

Natalie received her B.S. in Accountancy with honors from the University of Illinois in 1993 and her Juris Doctorate from Chicago-Kent College of Law in 1996. Natalie is licensed to practice in Illinois and California.

Carol Shuman Portman has been the President of the Taxpayers' Federation of Illinois since January 2013. Prior to joining TFI in the fall of 2012, she was Assistant General Counsel – Tax with Sears Holdings Corporation for 12 years, where she was responsible for providing legal support on all state and local tax matters nationwide. Ms. Portman held similar in-house corporate tax counsel positions with Ameritech (now AT&T) and Waste Management Corporation. Her first legal experience in the state and local tax area was in the Chicago office of McDermott, Will & Emery. A former chair of TFI, Ms. Portman served on the Board of Trustees from 2000 - 2012, and the Executive Committee from 2002 - 2012. Originally from Sullivan, Illinois, Carol's first exposure to Illinois government and fiscal policy came at an early age—her father, Charles W. Shuman, was a delegate to the 1970 Illinois Constitutional Convention and her grandfather, Charles B. Shuman, was president of the Illinois Farm Bureau and the America Farm Bureau Federation. She is a 1984 graduate of the University of Illinois and received her law degree in 1987 from the University of Michigan Law School

William J. Seitz practices from The Law Offices of William J. Seitz, LLC in Chicago, Illinois. He is a member of the Illinois State Bar Association's State and Local Taxation Section Council. He was previously a Special Assistant Attorney General in the Litigation Section of the Illinois Department of Revenue in Chicago. Mr. Seitz received his B.S. from the University of Illinois, his J.D. from Loyola University Chicago School of Law, and his LL.M. from the Georgetown University Law Center.

Gary H. Smith, the principal in Law Offices of Gary H. Smith P.C., is a long-time champion for the accuracy, transparency and fairness in the property tax assessment process.

He was the Chair of the Illinois State Bar Association's State & Local Taxation Section Council for the 2015-16 fiscal year; previously he was vice-chair, secretary and legislative liaison. He is currently its continuing Legal Education Coordinator. Gary is also a board member of the Phi Alpha Delta Law Fraternity International, Chicago Alumni Chapter.

Gary is a vice president of the Illinois Property Tax Lawyers Association (IPTLA). A past chairperson of the Real Estate Taxation Committee of the Chicago Bar Association (CBA), he also served as the CBA's legislative liaison.

A zealous advocate on behalf of property owners, Gary served on the City of Chicago's Property Tax Advisory Council in 2008. In 2006, he was consultant on a study for the University of Illinois, Institute of Government and Public Affairs on the economic effects of the 7 percent assessment cap in Cook County. He has helped draft numerous pieces of legislation that would benefit property taxpayers.

Gary is the author of *Why carve out a "not-for-profit hospital property tax exemption" at a time when the entire concept may be an anachronism?; Does the loss of the Long Time Occupant Homestead Exemption increase taxes, or does it merely reflect the removal of a previously granted protection no longer needed because of the declining market?; and Why the "25/ 10 ordinance" should not impact tax load calculations in 2009 property tax appeal cases.*

Gary is the former Chairman of the Board of Directors and is the current Treasurer of the Jane Addams Resource Corporation (JARC) and he is a member of the board of the Jane Addams Delta Development Corporation (JADDC).

He is a former member of a Chicago Local School Council and served as secretary of the Ravenswood Manor Improvement Association.

As a tireless advocate for property tax payers, Gary's valuable input helped shape property tax policy and procedures in Cook County. He has testified before the State Legislature in real estate taxation matters, and is frequently invited as a speaker to numerous professional community and business groups on matters related to property tax appeals in Chicago and Cook County. He takes a particular interest in helping these groups revitalize their business districts and neighborhoods.

He received his J.D. from Washington University in St. Louis in 1980, and his B.S. in Political Science from University of North Carolina in 1975.

Keith Staats is an attorney who has been involved in state and local tax since 1990. Keith is the Executive Director of the Illinois Chamber of Commerce Tax Institute. He previously was a director in Grant Thornton's State and Local Tax (SALT) practice in Chicago, where he was involved in tax planning, consulting, and dispute resolution in all areas of state and local taxation. Prior to rejoining Grant Thornton in 2010, Keith was Counsel at McDermott Will & Emery in Chicago where he specialized in multistate tax planning, consulting and litigation. Keith served as general counsel of the Illinois Department of Revenue, and was on the legal staff of the Illinois Department of Revenue for over 10 years.

Keith is a member of the Illinois State Bar Association, the Chicago Bar Association, and is a professional affiliate member of the Illinois CPA Society. He is a member of the Illinois State Bar Association State and Local Tax Section council. He is a member and past chairman of the Illinois CPA Society State and Local Tax Committee. He has a Bachelor of Arts degree from Millikin University, and graduated with honors from the Illinois Institute of Technology Chicago-Kent College of Law.