Spirits were high at the 2021 Annual Installation Dinner as over 200 members, friends and colleagues gathered at Makray Memorial Golf Club to celebrate the Installation of Northwest Suburban Bar Association’s new President, Mohammad Ahmad and the 2021 Officers and Board of Governors.

More than 200 people attended the break out event that saw members, colleagues and friends come together for the first time in over 16 months due to COVID-19 restrictions that canceled many of our events last year.

Honorary guests for the evening included the Honorable Timothy C. Evans, Chief Judge of the Circuit Court of Cook County who was the recipient of the President’s Award for Distinguished Public Service; Tja Chiapelli who was the recipient of the President’s Award and last, but certainly not least, all of the Past Presidents of the NWSBA, 22 of which were present. A framed commemorative photo collage of all NWSBA presidents was gifted to those in attendance.

A 50/50 raffle was held to benefit The Bridge Youth & Family Services. Judge Jill Cerone-Marisie, Presiding Judge of the Third Municipal District, selected The Bridge to honor the late Kevin O’Donnell who was a highly respected and active participant, mentor and board member of The Bridge.

We were privileged to have Chief Judge Evans swear in Officers and Directors Kenneth Apicella, Anthony Calzaretta, Stephanie Garces Donat, Nicholas Richardson, Kenneth Donat, and Zubair Khan. (Unable to attend their swearing in that evening were Patricia Jochum and Scott Zambo.) Also sworn in were Association Attorney Adam Berger and Tja Chiapelli and George Sachs, Co-Parliamentarians.

President Ahmad had the distinct honor of being sworn in by the Hon. Jill Cerone-Marisie.

Emcee’s for the evening were Allen Gabe and Matthew Fakhoury whose wit and at times roastings, were enjoyed by all.

A record 29 sponsors supported the event. All sponsors are listed on Page 14.

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Thank you to everyone who attended the installation dinner on July 22nd, 2021 at the Makray Memorial Golf Course. A special thank you to our presiding judge, Jill Cerone-Marisie and our Chief Judge, Timothy C. Evans. They made the night extra special for many of us in attendance. To our past presidents who were in attendance, I am honored that I was able to personally recognize their dedication to our great association. I am humbled by the overwhelming support that I received thus far as your new president. Furthermore, thank you to our Installation Dinner sponsors. We had a record number of sponsors this year. Our sponsors included:

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Continued on Page 13
Once our courts open again, we hope that you will consider volunteering for one or more of the services listed below.

**Court Facilitator**

The Court Facilitator program is unique to the Third Municipal District. The NWSBA provides volunteers on Thursdays from 9:00 AM until 12:00 PM to assist the Domestic Relations judges. Dates are scheduled by the Association staff through use of a Sign Up Genius web site.

**Paternity Court Facilitator**

Paternity Court Facilitators volunteer on Thursdays from 9:00 AM – 12:00 PM to assist the Paternity Call. Dates are scheduled by the Association staff through use of a Sign Up Genius web site.

**Pro Bono Desk**

The Pro Bono Desk, located in Room 251 in the Rolling Meadows Courthouse, is a volunteer service provided by members of the Northwest Suburban Bar Association. It is a free service to members of our community. Attorneys serving at the pro bono desk are available to answer legal questions members of the general public may have. While the attorneys serving at the pro bono desk will try to answer your questions to the best of their ability, understand the attorney(s) serving that day may not have expertise in the legal area for which you have a question. The attorney(s) serving the pro bono desk are there to provide legal advise, but are not there to represent the general public on a pro bono basis (free of charge) and therefore do not represent you in any way in the matter for which you may be seeking advice. However, since you are seeking legal advice, your communications with the attorney(s) are subject to attorney-client privilege. Those visiting the pro bono desk are limited to 5-15 minutes in length, depending on the number of others waiting.

Volunteers are needed at the Third District Courthouse every Friday from 1:00 PM – 3:00 PM. Volunteer dates are scheduled by the Association staff through use of a Sign Up Genius website.

**LINK TO SIGN UP GENIUS:**

A link to the volunteer sign up can be found on the Home Page of our website under the “Member Dashboard” tab. If you are a member and are not receiving volunteer emails from Sign Up Genius, please call the Association office at 847-621-2378.

Again, thank you for your service,

Pro Bono Committee
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Gary Newland

Association Attorney
Adam Berger

Parliamentarian:
Tja Chiapelli/George Sachs
LATE-FILING PENALTIES – Lindsay v. U.S., Case No. 20-50994 (5th Cir. 2021)

Why This Case is Important: Taxpayers often believe that once they give a third party authority to file their tax return, they have fulfilled their obligation to file their return on time and can avoid being penalized for any late filing that is the third party’s fault. That is not the case.

Facts: In Lindsay, the taxpayer was incarcerated. He signed a power of attorney authorizing his accountant to manage his affairs during his incarceration, including filing his tax returns. Between 2012 and 2015, the attorney assured the taxpayer that his returns were being filed on time. Unfortunately for the taxpayer, the attorney never filed those returns and embezzled hundreds of thousands of dollars from the taxpayer. When the taxpayer eventually realized this, he filed his past-due returns. The IRS assessed over $425,000 in late-filing penalties. The taxpayer paid the penalties and filed suit in District Court requesting that the penalties be waived and refunded to him. The District Court found in favor of the IRS and the taxpayer appealed.

Law and Conclusion: Under Section 6651(a)(1) of the Internal Revenue Code, taxpayers are subject to penalties for failing to file returns on time unless the failure was due to reasonable cause and not willful neglect. Over time, the penalty can grow to as high as 25% of the unpaid tax due with the return. To demonstrate that reasonable cause exists for failure to timely file a return, an individual must demonstrate that he or she exercised ordinary business care and prudence but was unable to file the return on time due to circumstances outside of his or her control. While taxpayers often argue that they relied on a third party to file their return on time and that third party was to blame for the non-filing, the Supreme Court rejected this argument in the case of United States v. Boyle. In that case, the Supreme Court held that a taxpayer’s duty to file a tax return on time cannot be delegated, and that unlike cases where taxpayers rely on tax advice from experts to their detriment, occasionally warranting penalty abatement, “one does not have to be a tax expert to know that tax returns have fixed filing dates…” Relying on the holding in Boyle, the Appeals Court rejected the taxpayer’s argument and upheld the District Court’s decision in favor of the IRS.

IRS COLLECTION BEYOND STATUTE OF LIMITATIONS – Dean v. U.S., Case No. 20-14421 (11th Cir. 2021)

Why This Case is Important: While the IRS generally has ten years from the date a return is filed to collect unpaid taxes, as this case demonstrates, in certain circumstances, the IRS is permitted to continue collecting even once that ten-year window has expired.

Facts: In Dean, the taxpayer owed the IRS over $2 million with respect to his 1997 through 2005 tax returns. The liabilities were assessed in 2007, meaning that the IRS generally had until sometime in 2017 to collect the liabilities. The IRS filed a tax lien against the taxpayer and, in 2013, began levying 100% of the taxpayer’s Social Security benefits. In 2017, with the statute of limitations on IRS collections expiring, the IRS released its tax lien and abated the assessments against the taxpayer. However, it continued to levy the taxpayer’s Social Security benefits. Believing that the levy should have been released, the taxpayer filed suit in District Court seeking a refund of $64,000 that the IRS had levied following the expiration of the statute of limitations. When the District Court found in favor of the IRS, the taxpayer appealed.

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**Law and Analysis:** Under Section 6501(a)(1) of the Internal Revenue Code, the IRS has ten years from the date a tax liability is assessed to collect it, though that ten-year period can be extended in certain circumstances. Treasury Regulations make clear that a levy served after this ten-year period expires must be released, and that a continuing levy on salary or wages must be released when the ten-year period expires. However, those regulations also state that “a levy on a fixed and determinable right to payment, which right includes payments to be made after the period of limitations expires, does not become unenforceable upon the expiration of the period of limitations and will not be released under this condition unless the liability is satisfied.” As the Appeals Court explained, once individuals start collecting Social Security benefits, they have a fixed and determinable right to payment of their entire benefit – payment of the benefit is guaranteed and the amount to be paid is fixed. That being the case, when the IRS issued its levy on the taxpayer’s Social Security, it levied his fixed and determinable right to payment of the entire benefit, which was to be paid in monthly installments. Because this levy of his entire benefit was issued prior to the collection statute of limitations expiring, the IRS was not required to release the levy when the statute did expire. Therefore, the Appeals Court upheld the District Court’s decision and ruled 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*
On Friday May 14th, the Northwest Suburban Bar Association worked with Northwest Compass to offer Covid 19 vaccinations to all the members of the Bar Association. The government has informed us that when we have enough people vaccinated, we might be able to return to normal life. After a long year of zoom court and isolation, we are closer than ever to returning to seeing other people in person and not over a computer screen. Concerts, sports and events like the Annual NWSBA Golf Outing are being scheduled again. Most importantly, for the readers of this column, we are closer to resuming normal court operations, including evictions.

On September 1, 2020 the Centers for Disease Control and Prevention issued the aptly titled Temporary Halt in Residential Evictions to Prevent the Further Spread of COVID-19 order. This order went into effect on September 4, 2020 and banned most evictions in the United States. To say this order has been controversial is putting it nicely, but, no matter what your perspective on this order is, there is no argument that this was a temporary solution to a massive problem. Now with the clouds hopefully parting over the gloom of the pandemic, not only do we get to enjoy the company of others, but, we have to address some of the issues we have not been able to handle during the pandemic; including the impending ending of the eviction moratorium at the end of June.

With the impending conclusion of the eviction moratorium, the Illinois Housing Development Authority (IHDA) created the Illinois Rental Payment Program with funding from the federal Coronavirus Relief Funds. It is open to any tenant or landlord in Illinois who meets the qualifications. The program starts accepting applications from tenants on June 28 and will close on July 18. In order to qualify for the program as a tenant, a person must meet requirements that include among other things, showing a financial hardship caused either directly or indirectly from the pandemic, a risk for homelessness and their total income can not exceed 80% Area Median Income for location. While there are a few qualifications to get the financial assistance, one thing that is not required is proof of immigration status. If a tenant qualifies, the maximum amount a person can receive is $25,000 to cover 15 months.

One of the biggest hidden problems of a program like this is letting people know it exists and how they can apply. To help solve that issue, IHDA is partnering with local community nonprofits to spread word about the program and to assist with applications. Many local nonprofits have partnered with IHDA to help not only spread the word, but to also help them apply for the funds. In order to help people access what nonprofits near them can assist them in applying for the funds, the IHDA website has an official Housing Stability Service Provider list. On that list is the nonprofit Northwest Compass Inc. located at 1300 West Northwest Highway in Mt Prospect.

If the name Northwest Compass sounds familiar (besides the first sentence) it might be because Northwest Compass has partnered with the Northwest Suburban Bar Association’s Charity Committee quite a few times in the last year. Northwest Compass has been partnering with the NWSBA association for almost a year now and the results have been beneficial to all and now Northwest Compass could use everyone in the Northwest Suburban Bar Association’s help spreading the word about the program. If you know anyone who might need the funds from the Illinois Rental Payment Program and needs help accessing the funds please direct them to call 847-392-2344 or email info@northwestcompass.org to make an appointment so they can get help applying.
Come One, Come All!
to the First Annual

Membership
Appreciation Picnic

Kimball Hill Park
3266 Kirchoff Road, Rolling Meadows, IL

Saturday, August 21, 2021 11:00 am to 3:00 pm
This event is free for all NWSBA members and their families.

Food, beverages & entertainment will be provided courtesy of the NWSBA.

Food Truck, 12p-2p | Beer & Soft Drinks provided, or BYOB | Ice Cream Cart, 2p-3p
Bring your own lawn chairs
Featuring Magician Mark Presley, 1:30p-2:30p

Please register for this event in advance at www.nwsba.org.

For information on how you can sponsor this event please contact:
Nick Richardson at nick@niokrichardsonlaw.com
Julie Barth at jbarth@nwsba.org
The primary mission of League of Women Voters Arlington Heights-Mount Prospect-Buffalo Grove is to get people to vote. Why, then, do we have services for those under 18? The answer is simple—because if we start engaging people in their right to vote at 18, we’ve waited too long. In previous issues, we described two of our signature youth programs: Birthday Envelopes and Stroll to the Polls. Birthday Envelopes is our initiative that gives every high school student in D214 and St. Viator a gift on their 18th birthday to encourage voting. Our Stroll to the Polls program works with students to go door-to-door with essential voting information. We reach over 4,000 students in these two programs, but we also engage students in several other programs.

There is some evidence that mock elections and related political, educational activities... stimulate political engagement in later life” (Keating and Janmaat, 2016). We can not expect our voting citizens to understand the voting process without any education. Our Mock Elections team works with all age levels to implement mock elections, using as genuine a simulation as possible. Just like math, we start with the basics and work towards more complicated equations. At local libraries, we have helped children vote for their favorite book. We assisted elementary students in voting on their new school mascot. We do real elections as well. Over 2,000 students cast their votes for Presidency in simulated elections with our help, and in our last local election, we worked with area high schools to send home the message that voting local matters. We recognize, however, that youth can’t vote if they are not informed. To help students learn how to be educated on candidates and issues, we work with area schools to help them put on Candidate Forums. We committed to utilizing youth moderators in all twelve forums we hosted for local races in our last election cycle. Further, discussing issues is a crucial way to learn to formulate ones’ own opinion. To help students learn to have a productive dialogue that includes disagreements, we host “pizza and politics” at many area schools. These programs offer students an opportunity to have discussions on complex topics in a safe and supportive atmosphere. Finally, the young women we worked with at South Middle School successfully re-wrote their school dress code and officially wrote this new policy into the school code.

Another way we serve youth is through Girl Scouting. We lead Troops at every level of Girl Scouting through their Citizenship badges which include Daisy (GOOD NEIGHBOR), Brownie (CELEBRATING COMMUNITY), Junior (INSIDE GOVERNMENT), and Cadette (FINDING COMMON GROUND). Additionally, we lead Troops through the Democracy and Suffrage badges and offer programs on advocacy. We provide the content and give each girl their patch upon completion, all at no charge.

Finally, we offer youth, or what we call our Emerging Leaders (any member under the age of 26), unique leadership and personal development opportunities. Currently, we have young people interning in and managing our social media, have a Board Director position dedicated to an Emerging Leader, and have worked to match students into jobs and internships in our community. Our goal is to offer young people opportunities to be engaged in their Democracy and their Community.

Because if not now, when?

Want to learn more about our youth services? Are you looking for an intern? Check out our events page at www.lwvah.org and find an Interest Group that interests you!
Installation Dinner Photo Recap

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President’s Page Continued

If you didn’t have a chance to join us for our annual installation dinner, we hope you are able to join us for our first ever NWSBA member picnic, as we celebrate our members and their families. On August 21st, 2021 from 11 am to 3 pm, our association is hosting a Membership Appreciation Picnic at Kimball Hill Park in Rolling Meadows, Illinois. Our membership committee is working hard to coordinate a fun-filled memorable event for all ages. There will be live entertainment and plenty of food and beverages to go around. This event is free to our members and their families. We look forward to carrying on this new tradition for years to come. We hope to see you there!
Thank You to our Installation Dinner Sponsors

The evening would not have been such a success without you and your generous support!

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Board Meeting Highlights
By: Nicholas Richardson, NWSBA Secretary

President, Moe Ahmad called the meeting to order at 5:20 p.m.

The NWSBA has signed a lease to make 115 S. Wilke Rd., Arlington Heights, Illinois 60004 its new home and hopes to have the move completed by September 1, 2021.

The NWSBA is holding its inaugural Picnic in the Park Membership Appreciation Event on August 21, 2021 from 11:00 a.m. to 2:00 p.m. at Kimball Hill Park located at 3266 Kirchoff Rd, Rolling Meadows, IL 60008. The event is family friendly and will include free food, beverages, and an assortment of ice cream to all attendees. Further, the NWSBA will be sponsoring magician and balloon artist, Mark Presley for both member’s and their children’s entertainment. It should be a great event to conclude the summer. Please register as soon as you are able on www.nwsba.org.

Congratulations to Caroline Hernandez, Kristin B. McCarthy, Michael P. Pieczonka, Hon. Megan Goldish, Piotr M. Karpierz, and Dominica Puglise as the newest members of the NWSBA and to Michael Angarola, Kathleen A. Johns, Samantha Martin, Anna Rose Nolazco, and Joseph Upchurch as law student members.
Office Space

PALATINE: Private suite with separate entrance available for rent. Contains two offices and reception/office staff area. Approx. 30’ x 25’. 3 single offices also available for rent. Can be combined with two-office suite or rented separately. Includes use of conference room and plenty of parking. Walking distance to METRA, shops, restaurants. Call John at 847-359-6100.

OFFICE SPACE NEAR THE 3rd DISTRICT COURTHOUSE: Large furnished office overlooking a park at Northwest Highway and Euclid Ave. Includes secretarial space, library and photocopier. Contact Ernie Blomquist 847-253-8100

ROLLING MEADOWS: Furnished office for $400 per month includes WiFi, utilities, use of conference room. Month to month lease. Call Don Cosley at 847-253-3100

Employment Opportunities*

Personal injury Firm In Arlington Heights  Looking for a legal assistant/paralegal. Pay commensurate with experience. 847-840-8950

Criminal & Traffic Associate

Sexner & Associates LLC, an established criminal/traffic defense law firm is seeking to add a full-time associate attorney to our already strong legal team. Since 1990, our attorneys have aggressively and compassionately represented those charged with offenses ranging from minor traffic tickets to serious criminal felonies. Our attorneys represent clients in Cook, DuPage, Lake, Kane and nearby counties. Backed by our experienced and supportive office staff, we offer an exciting legal environment within which to grow professionally while handling an ever-changing array of interesting and challenging cases.

Applicants should have at least one year of criminal/traffic trial experience. Prosecutors, public defenders and others who have a strong desire to pursue justice and provide exceptional client service are encouraged to apply. Those who have applied for a position in the past are encouraged to apply again. Benefits include health insurance, paid vacation/holidays and retirement plan. Email resume in absolute confidence to mitch@sexner.com. Additional firm information can be found at www.sexner.com.

*You must be a member of the NWSBA (Including Law Student/Student Status) in order to place an ad in the Employment Opportunities section. All ads are subject to approval by the Editor.
CALENDAR

AUGUST 5 - Mandatory Committee Chair Orientation
AUGUST 21 - Member Appreciation Picnic
SEPTEMBER 22 - Annual Golf Outing
DECEMBER 8 - Holiday Party

Please check the website calendar for a complete list of CLEs & Committee Meetings.