

Passing Tax and Government Know-how, Law Firm Leadership to a New Generation

by Jordyn Reiland



AURORA—While some kids grow up wanting to be astronauts, doctors, teachers or firefighters, Stuart “Stu” L. Whitt dreamed of becoming a lawyer.

“That’s all I ever saw myself doing,” he says. “From the time I was a kid, a lawyer was the only thing I wanted to do.”

In reflecting on what influenced that decision, he still wonders what exactly it was that drew him to enter the field and start Whitt Law LLC.

“I didn’t know any lawyers. I wasn’t around lawyers. I don’t know if it was Perry Mason or Atticus Finch,” he says with a smile.

Little did he know as a child that his son, Joshua “Josh” S. Whitt, would be practicing right alongside him.

The father and son team is regarded by many as the go-to pair for public school districts and local governments in large property tax disputes, as well as for representing taxing bodies in the valuation and taxation of nuclear power plants and petroleum refineries. The firm also employs five additional attorneys.

James Hammack, superintendent of Byron Community Unit School District #226, has worked with the firm for the last six years. Both Josh and Stuart have helped the district in various property tax and school issue matters.

And Hammack wouldn’t want it any other way.

“They’re both real good individuals who are ready to help you at the drop of a hat,” Hammack says. “Whenever I contact them about anything, they treat you as the most important person in the world at the time.”

“I’m a very fortunate school leader to get to work with individuals like Stuart and Josh.”

Kent Bugg, superintendent of Coal City Community Unit School District #1, agrees.

He started working with the Aurora firm 17 years ago as a principal and has worked more closely with them as superintendent for the last 13 years. The firm handles virtually all their legal needs, he says.

“They follow through on things, they are caring, they understand the frame of reference and are very easy to work with,” he says.

But there’s a bigger reason Bugg’s district continues to work with the Whitts. “We trust them,” he adds.

LIKE FATHER...

Stuart Whitt, 65, grew up in Aurora and remained there for much of his young adult life—eventually attending and graduating from Aurora University in 1974. He then went on to Loyola University of Chicago School of

Law and in 1977, the year he graduated, he thought he would end up working at a large law firm in the city.

While in law school, Stuart clerked for appellate attorney William J. Harte. Just before graduation, they got to talking and Stuart expressed his interest of practicing law in the city.

“He asked me, ‘You have a wife and daughter in Aurora, right?’ And when I told him I did, he said, ‘You don’t want to work in Chicago, you want to work in Aurora,’” Stuart recalls.

Taking his advice, Stuart joined a general practice firm in Aurora after graduation where he met a lawyer who was primarily representing school districts—a foreign idea to Stuart at the time.

“I thought to myself, ‘Why would school districts ever need lawyers,’” he says. “Well, when I was with the firm for about six months I got pushed over to do the school business, and I’ve been doing it for the last 40 years.”

Stuart remained at the firm for 10 years and in 1987 founded what was eventually Whitt Law LLC.

...LIKE SON

Having both a father and uncle who were attorneys, Josh had an up close and personal look at what it took to be successful in the business.

“I lived it as a kid; I knew what it was about,” he recalls. “I think being a lawyer was probably what I always thought I was going to do as well.”

Josh’s mother, Becky Whitt, thinks her son’s interest in the law and his desire to be like his dad started at an early age, made evident by a class project in elementary school where he wrote about wanting to become an attorney when he grew up.

Josh received his bachelor’s degree in political science from Eastern Illinois University in 2000. The summer before entering law school, he spent some time working for his father.

Initially thinking he wanted to work in Washington, D.C., upon graduation, Josh spent a law school summer working for the United States House Judiciary Committee.

“It was then I quickly realized I didn’t want to spend the rest of my life in Washington, D.C.,” he says jokingly.

Just before the end of law school, Josh again spent time working for his father—this time on a property tax case. During that time, Josh realized he could see himself doing this type of work for the rest of his life.

He graduated from Capital University Law School in Ohio in 2003 and went to work for Whitt Law LLC thereafter.

Becky says she wasn't always sure her son would end up working with his father, but she's glad he did.

"I had mixed feelings about it. I knew that in a family-type situation there can always be a little bit of difficulty," she recalls. "In the end, I was very happy about it."

In speaking about their working relationship, Becky was quick to mention what made their dynamic duo work well: a difference in personality.

Brittany Flaherty Theis, who joined Whitt Law LLC in 2011, agrees.

"They each have skills that complement the other very well," she says.

She describes Josh as someone who is "deep in the numbers and financial analysis," whereas Stuart has a wealth of experience and knowledge from the industry side.

Theis says sometimes Stuart and Josh have been able to give each other a look or a gesture to change course without alerting anyone else that it was a change of plan. Other attorneys can develop that type of relationship over time, but the father-son dynamic means a lot of that is coming to them naturally, she says.

"It's been interesting to learn from the dynamic between them," she says.

STRIVING TO MAKE A DIFFERENCE

Stuart admits a lot has changed since he first started practicing—especially in education and property taxation law.

"While I spent my career representing school districts and doing some nuclear power plant work, the issues back then were a whole lot different," he says.

Both areas of law are quickly evolving in order to keep up with changes in policy.

"Having done this 40 years, you would think you have seen everything, but you can see something new every day," he says.

In school districts, issues prevalent in society often mirror happenings in the classrooms.

One topic that has come up over the last few years has been accommodations for transgender students—an issue Josh says he never thought he'd come across when he first became a lawyer.

"As the issues in society evolve, school law evolves right with it, which can be kind of exciting," he says.

When it comes to property tax law and issues related to the energy sector, those fields have become considerably more complex as they are being driven by economic and financial data.

To curb those obstacles, Josh says lawyers must come up with creative ways to solve the issues at hand.

Whitt Law's clients include local governments serving communities that host Exelon's nuclear

power stations and that host petroleum refineries for ExxonMobil, Marathon, WRB Refining and PDV Citgo.

Josh and Stuart have also appeared before the boards of review of DuPage, Will, Kane, Kendall, Ogle, LaSalle, Ford, Madison, Crawford and Grundy counties in Illinois, as well as the state of Illinois Property Tax Appeal Board and the Illinois Department of Revenue.

Bugg thinks Stuart and Josh are the foremost experts in the state on the issue of valuing nuclear power stations and advocating and protecting the value of those stations for taxing districts.

One aspect of their business that hasn't changed is the ultimate goal: making a difference.

Stuart says they take great pride in being able to improve educational programs for districts across the state while also reducing taxes for those living in the affected areas.

Helping others by giving back, Josh says, is an easy way to motivate yourself to continue doing the work.

"To be able to get a power plant or refinery to pay their fair share means the children in those communities have the same opportunities that people do in Libertyville, Aurora or Wheaton," Stuart says.

"You know that you are making an impact not only for those children but for children 20, 30 years to come."

Because of their long-standing relationships with several school districts across the state—some partnerships as long as 40 years—many school heads call them for advice on how to handle issues as they arise. Every community is different, and it's important to craft a solution that works for the specific community, Josh says.

And those well-established relationships are key to the success of the firm.

The Whitts both keep active in the community, often attending school-related functions and gatherings. They both believe doing the work is more than just meeting with clients and fixing their problems: It's about getting to know who they are and what they need.

"(Josh, myself and our wives) went to a function for a school district last night, we walked in the building, and 15 to 20 people said, 'Hey, how are ya,'" Stuart says. "That's just very gratifying. I don't think we'd get that if we worked in a corporate environment."

'I STILL CALL HIM DAD'

When Josh joined Whitt Law LLC after graduating law school, he never wanted to be seen as the boss's son, but that concern didn't stop him from wanting to further develop the relationship he had with his professional mentor.

"Mine just also happens to be Dad," Josh says.

Josh initially worked hard to get rid of the notion that he was favored or given different expectations. But once he got to the point

where he couldn't imagine doing anything else, the hang-ups that came along with being the boss's son sort of faded away.

And the value of the relationships they have as partners and as father and son can often show up when least expected.

In April 2013, Josh married Sarah. One month later, Stuart suffered a subdural hematoma and was rushed to the hospital. After being airlifted to Presence Saint Joseph Medical Center in Joliet, Stuart underwent a craniotomy.

At the time, doctors weren't sure what damage had already been done or whether Stuart would maintain his cognitive ability, Josh recalls.

After a successful surgery, Stuart remained on a ventilator for a few days. He then completed rehabilitation and recovered in about six months.

"We had no idea what kind of person was going to wake up," Josh recalls.

Josh was playing two roles then: son and father, at least when it came to the law firm.

He even got his dad a new phone, separate from his work one, so he could still call his wife and children. He wanted to make sure his dad had time to recover without any added stress, he says.

"We kind of switched roles for a while," Josh says. "It made me realize I've been working with him for a long time, and you take advantage of that fact... It served as a reminder of the importance of having him there."

In recalling that time, Becky can't even begin to imagine what her son was dealing with—as both Stuart's partner and his son.

"I can remember sitting in the room with Josh, and he'd be on the phone with clients reassuring them," she recalls. "I don't know if that would've happened had it just been another associate instead of Stuart's son."

"It was something I will forever be thankful for."

As of May 2017, Josh assumed the role of managing partner. The transition will likely be completed over the next year or so, says Stuart. With these upcoming changes, the two will remain partners, but Stuart's time will largely be spent practicing law and mentoring the younger lawyers.

Stuart says he takes pride in knowing that each of their clients will remain in good hands as Josh takes the helm.

"Seeing your son evolve from being a 22-year-old assisting at a trial, to getting through law school and spending time in his third year working on the property tax matter, then being able to watch him step up and grow through all of that has been a real blessing," he says.

Things at the firm have and will continue to change, but Josh believes one thing will remain the same.

"I still call him Dad," Josh says proudly. ■



Unparalleled Experience

In Education Law, Property Taxation and Litigation

Whitt Law LLC is a boutique public sector and civil litigation firm which regularly represents school districts, municipalities, local governments, other taxing bodies, corporations, partnerships, and individuals before state and federal courts, arbitrators, boards and commissions. The firm is comprised of highly-skilled attorneys with a singular focus of providing excellent client service and results. Whitt Law has earned a solid reputation over the past four decades for excellence in three key areas:

- Representing school districts, municipalities, counties, community colleges and other local governments in matters pertaining to the assessment and taxation of large, special-purpose commercial and industrial properties;
- Representing Illinois school districts in education, financial and operations matters; and
- Representing a variety of private and public entities and individuals in commercial disputes and negligence actions.

School districts and other local governments throughout Illinois rely upon our attorneys in high-stakes property tax and assessment disputes involving nuclear power plants, oil refineries, ethanol plants, landfills, pollution control facilities and other high-value commercial and industrial properties. These same entities also call upon our attorneys for assistance with various operations, financial and education matters.

In addition, a variety of private and public entities and individuals rely upon our attorneys for high quality representation in general commercial, insurance coverage, construction, general negligence and financial services litigation, as well as professional, employment and product liability matters. Our attorneys routinely provide counsel to insured and self-insured entities, both public and private, regarding risk management and litigation-related issues. They also defend insured and self-insured entities, including individuals and private business organizations, against a variety of actions.

With offices in Aurora and Springfield, Whitt Law has an experienced team of attorneys which maintain a successful statewide counseling, transactional, and litigation practice.

Whitt Law LLC
70 South Constitution Drive
Aurora, Illinois 60506
630.897.8875

225 East Cook Street
Springfield, Illinois 62704
217.679.8282

whittlaw.com

Above Photo Seated From Left: Stuart L. Whitt*, Joshua S. Whitt* **Standing From Left:** James R. Dougherty*, Brian P. Wojcicki, Brittany Flaherty Theis, Brian R. Bare**, Thomas S. Gray

*Leading Lawyer **Emerging Lawyer