



JOSHUA S. WHITT

PROFESSIONAL EXPERIENCE:

Joshua S. Whitt concentrates his practice in the representation of school districts and other local governments 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 throughout Illinois. He regularly provides advice, counsel and litigation services to local governments serving communities which host Constellation's nuclear power stations, as well as ExxonMobil's, Marathon's, WRB Refining LLC's, and PDV Citgo's petroleum refineries.

Mr. Whitt appears before the boards of review of DuPage, Will, Kane, Kendall, Ogle, LaSalle, Ford, Madison, Crawford and Grundy Counties, Illinois, as well as the State of Illinois Property Tax Appeal Board and the Illinois Department of Revenue. He has also represented school districts and other local governments in property tax matters before the Illinois Supreme Court, the Illinois Appellate Court and Circuit Courts throughout the State.

Mr. Whitt has successfully represented school districts and other local governments in a wide range of litigation matters, including the following:

- Successfully defended \$96 million of property taxes paid by Exelon Generation Company, LLC at the LaSalle Nuclear Power Station in LaSalle County, Illinois for tax years 2009 through 2012, resulting in a seven-year settlement agreement providing for the payment of \$153 million in additional taxes for years 2014 through 2019;
- Successfully defended \$27 million of property taxes paid by Exelon Generation Company, LLC at the Dresden Nuclear Power Station in Grundy County, Illinois for tax year 2012, resulting in a five-year settlement agreement providing for the payment of \$121 million in additional taxes to be paid by Exelon to the taxing bodies for years 2013 through 2017;
- Successfully defended \$51 million of property taxes paid by Exelon Generation Company, LLC at the Braidwood Nuclear Power Station in Will County, Illinois for tax years 2011 and 2012, resulting in a seven-year settlement agreement providing for the payment of \$182.6 million in additional taxes for years 2014 through 2020;
- Successfully defended \$79 million of property taxes paid by PDV Citgo at the Lemont Refinery in Will County, Illinois for tax years 2009 through 2013, resulting in a five-year settlement agreement providing for approximately \$105 million in additional taxes for years 2014 through 2018;
- Successfully defended \$84 million of property taxes paid by WRB Refining, LP at the Wood River Refinery in Madison County, Illinois for tax years 2011 through 2013, resulting in a four-year settlement agreement providing for the payment of \$90 million in additional taxes for years 2014 through 2017.



AREAS OF PRACTICE:

Property Taxation
Education Law
Litigation

BAR ADMISSIONS:

Illinois, 2003

EDUCATION:

Capital University Law School
Columbus, Ohio, J.D., magna cum laude

Eastern Illinois University, B.A.

PROFESSIONAL ASSOCIATIONS:

American Bar Association
Illinois State Bar Association
National Association of School Boards
Illinois Association of School Boards
National Council of School Attorneys
Illinois Council of School Attorneys

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PROFESSIONAL EXPERIENCE, Continued:

Mr. Whitt regularly advocates the interests of taxing bodies before the Illinois General Assembly and other State agencies. In that capacity, he was a principal draftsman of legislation providing for the uniform assessment and taxation of large scale wind generating facilities constructed in Illinois which was instrumental in the widespread development of wind energy in the State.

Mr. Whitt has also been instrumental in negotiating and drafting unique and creative property tax incentives and agreements between cities and investors to induce rehabilitation, renovation and maintenance of historic properties, including the City of Aurora's iconic Elk Lodge, Leland Tower and Graham Building.

Mr. Whitt received his bachelor's degree in political science from Eastern Illinois University and his Juris Doctor degree from The Capital University Law School where he graduated magna cum laude. During law school, Mr. Whitt had the honor of serving as the publishing editor of The Capital University Law Review and the privilege of working for the United States House of Representatives Judiciary Committee.