

Firm News

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NGE Obtains Injunction Against IDFPR to Prohibit Prosecution of Property Tax Lawyers for Purported Violations of the Appraisal Act

The Circuit Court of Cook County on June 20, 2018 entered declaratory judgment in favor of NGE client, the Illinois State Bar Association (ISBA), and against the Illinois Department of Financial and Professional Regulation (IDFPR), which had initiated a series of prosecutions against property tax lawyers who in the course of advocacy on behalf of a tax appeal litigant had urged the assessment tribunal to lower the taxpayer's valuation to a specific value without a formal appraisal authored by a licensed appraiser. The IDFPR contended that this constituted an "offering of an opinion" without an appraisal license as provided by the Appraisal Act. 225 ILCS 50/1.

The ISBA retained NGE in order to stop the existing prosecutions and to prevent the IDFPR from bringing additional charges which it had threatened to do. The court agreed with the ISBA that the contested activity constituted advocacy and argument which involved the practice of law rather than the offering an opinion of value. The Appraisal Act was enacted in 2002 but the prosecutions were not commenced until last year, which created a chilling effect within the property tax bar. The NGE team consisted of Thomas J. McNulty, Steven F. Pflaum and Gregory G. Forfa, with research by law clerk Abby Flores.

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