

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

JERRY HECK,	)	
	)	Case #15 TT 1
Petitioner	)	
v.	)	Chief Judge James M. Conway
	)	
ILLINOIS DEPARTMENT OF REVENUE,	)	Related Matters:
	)	Case ##15 TT 2 and 15 TT 3
Respondent.	)	

**MOTION TO WITHDRAW DUE TO CONFLICT OF INTEREST**

NOW COMES DOUGLAS C. GIESE, of the law firm of QUERREY & HARROW, LTD., and moves this Court for leave to withdraw as Counsel for Petitioner JERRY HECK, and in support of this motion, states as follows:

1. This Motion applies to cases 15 TT 2 and 15 TT 3 as if filed in each matter separately.
2. On or about January 5, 2015, the law firm of QUERREY & HARROW, Ltd. filed three (3) Petitions on behalf of JERRY HECK (“JERRY”), Case #15 TT 1, DAVID J. GEORGE (“DAVID”), Case #15 TT 2, and MICHAEL L. GEORGE (“MICHAEL”), Case #15 TT 3, regarding a November 6, 2014 Collection Action: Assessment and Notice of Intent (the “Notice”) issued by the State of Illinois Department of Revenue (“IL DOR”) seeking to impose personal liability upon JERRY for the tax liability of Gasmart USA, Inc.
3. Understanding there was a potential conflict of interest between and among the Parties, but that such conflict had not arisen, QUERREY & HARROW, Ltd. prepared a Waiver of such Potential Conflict of Interest (the “Waiver”), and obtained the signature of JERRY, DAVID and MICHAEL on the Waiver.

4. Since the date of execution of the Waiver, QUERREY & HARROW, LTD. has been advised that DAVID has filed for Bankruptcy protection with the United States Bankruptcy Court for the Western District of Missouri- Kansas City Division, Case #16-20578, and the Tribunal was advised of such filing at the Telephone Status Conference held at 9:00 a.m. on April 20, 2016.

5. After the Telephone Status Conference held at 9:00 a.m. on April 20, 2016 (*see* Order dated April 29, 2016 attached hereto as Exhibit "A"), QUERREY & HARROW, LTD. was advised that MICHAEL had also filed for Bankruptcy protection with the United States Bankruptcy Court for the Western District of Missouri- Kansas City Division, Case #16-20684.

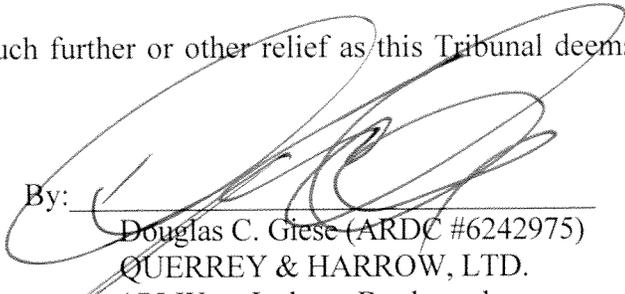
6. Such filings represent both an ethical and legal conflict of interest in representing all three (3) Petitioners, given that each of the Petitioners have an adverse claim against the other Petitioners related to any obligations the other owes relative to the claims in each Notice.

7. As a result of such Conflicts of Interest, QUERREY & HARROW respectfully requests that this Tribunal enter an Order withdrawing its Appearance for Petitioners, and allows each of the Petitioners an opportunity to obtain substitute Counsel.

8. QUERREY & HARROW, LTD. has provided a copy of this Motion and a copy of the Tribunal's April 20, 2016 Order to Petitioners via electronic mail as outlined on the attached Certificate of Service.

WHEREFORE, the law firm of QUERREY & HARROW, LTD. request this Court enter an Order with grants its Motion to Withdraw a Counsel for Petitioners JERRY HECK in Case #15 TT 001, DAVID J. GEORGE in Case #15 TT 002, and MICHAEL L. GEORGE in Case #15 TT 003, which provides all three (3) Petitioners an opportunity to obtain substitute Counsel in

each of these matters, and which grants such further or other relief as this Tribunal deems just and equitable.

By:   
Douglas C. Giese (ARDC #6242975)  
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**CERTIFICATE OF SERVICE**

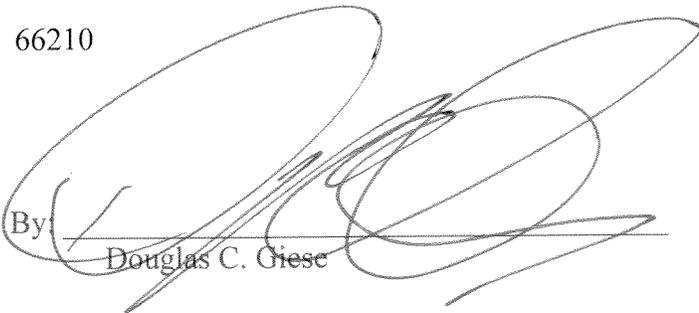
Under penalties of perjury pursuant to 735 ILCS 5/1-109, I, Douglas C. Giese, an attorney, certify that I served the attached Motion and Exhibit to Same by e-mailing a copy to the following Parties on April 20, 2016 at or prior to the hour of 5:00 p.m.:

JAMES M. CONWAY, Administrative Law Judge: [James.Conway@illinois.gov](mailto:James.Conway@illinois.gov)

GEORGE FOSTER, Special Assistant States Attorney: [George.Foster@Illinois.gov](mailto:George.Foster@Illinois.gov)

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By:   
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# **EXHIBIT “A”**



the related corporate bankruptcy and any personal bankruptcy of the any petitioners.

s/ James Conway  
JAMES M. CONWAY  
Chief Administrative  
Law Judge

Date: April 20, 2016