

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

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PSAV INTERMEDIATE CORP & SUBS,	)	
Petitioner,	)	
	)	
v.	)	16 TT 187
	)	Chief Judge James M. Conway
ILLINOIS DEPARTMENT	)	
OF REVENUE,	)	
Respondent.	)	

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**ORDER**

The petition in this matter has been accepted by the Tax Tribunal. The Department's answer is stayed until further notice of Court.

According to the Petition, PSAV is represented by Matthew Landwehr, a partner at the law firm of Thompson Coburn LLP in its St. Louis, Missouri office.

John Cullerton is also a partner at Thompson Coburn, but in its Chicago, Illinois office. In addition to practicing law, Mr. Cullerton is an Illinois state legislator and is currently the President of the Illinois Senate. As both the Senate President and as a legislator, Mr. Cullerton is called upon to vote or bring matters to the Senate floor that could affect the Tax Tribunal, an agency and administrative law court of the State of Illinois, including the budget for the Tax Tribunal, the confirmation process of the Tax Tribunal's administrative law judges, and any law that relates to the Tax Tribunal's procedures and operation.

Mr. Cullerton's role as a state legislator, particularly as the Senate President, raises the issue of whether his partner's representation of the Petitioner creates an

actual or implied conflict of interest.<sup>1</sup> In order to resolve this issue, Mr. Landwehr and the Department are directed to file concurrent legal memoranda by November 22, 2016 addressing the issue whether Mr. Cullerton's position as a lawyer-legislator affects his partner's and his law firm's ability to appear before the Illinois Independent Tax Tribunal, an agency and administrative law court of the State of Illinois, in a matter brought against the Illinois Department of Revenue, another agency of the State of Illinois.

There will be a status conference by telephone on December 8, 2016 by telephone. The Tax Tribunal will initiate the call.

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

Date: September 15, 2016

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<sup>1</sup> The parties are directed to Illinois Rules of Professional Conduct, including Rule 1.10.