



## STUART L. WHITT



### PROFESSIONAL EXPERIENCE:

Stuart L. Whitt, founding partner at Whitt Law, LLC, has represented school districts and other taxing bodies throughout Illinois since 1977. He has significant experience in all areas of school and municipal law.

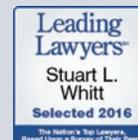
Mr. Whitt has been named a Leading Lawyer, having been recommended by his “peers to be among the TOP LAWYERS” in Illinois in the areas of Governmental, Municipal, Lobbying & Administrative Law; Land Use, Zoning & Condemnation Law; and School Law. Less than 5% of all Illinois lawyers have received the distinction of Leading Lawyer. Attorneys selected for this honor are recognized as being leaders in the legal profession.

Mr. Whitt has been privileged to represent the fastest-growing school districts in Illinois. He has a broad range of experience in school district referenda, and has been called upon to acquire elementary, middle and high school sites, often utilizing innovative and creative financial arrangements. Mr. Whitt also acquires sites through eminent domain or condemnation proceedings and has substantial experience representing school districts in the annexation and development of school sites, as well as the construction of school buildings. Under Mr. Whitt’s leadership, Whitt Law has provided legal services for construction projects at more than 85 public schools.

As a registered lobbyist, Mr. Whitt regularly represents the unique, challenging interests of fast-growing school districts, as well as the Illinois Statewide School Management Alliance, before the Illinois General Assembly. Mr. Whitt also represents the interests of school districts and other local governments in the General Assembly’s consideration of proposed changes to the State’s property tax system.

Mr. Whitt is one of few attorneys in Illinois with a strong background in matters involving the assessment of large, complex industrial properties, including electric generating stations and oil refineries. He regularly provides advice, counsel and litigation services to local governments serving communities which host Exelon’s nuclear power stations, as well as ExxonMobil’s, Marathon’s, WRB Refining LP’s, and PDV Citgo’s petroleum refineries.

In litigation matters, Mr. Whitt has regularly represented school districts and other local governments before the Illinois Supreme Court, the Appellate Court in all five Illinois Judicial Districts, and in Circuit Courts throughout the State.



### AREAS OF PRACTICE:

Education Law  
Property Taxation  
Litigation

### BAR ADMISSIONS:

Illinois, 1977  
U.S. District Court Northern  
District of Illinois  
U.S. Supreme Court, 1986

### EDUCATION:

Loyola University Chicago School  
of Law, Chicago, Illinois, J.D.

Aurora College, B.A., with honors

### 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  
Illinois Association of  
School Administrators  
Illinois Association of School  
Business Officials  
Illinois General Assembly’s Electric  
Utility Property Assessment Task  
Force, Member  
Illinois General Assembly’s  
Property Task Reform and Relief  
Task Force, Member

### E-MAIL:

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**PROFESSIONAL EXPERIENCE, Continued:**

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 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;

- Successfully defended an elementary school district in an action filed by the company with the largest fleet of nuclear power stations in the country seeking approximately \$6 million in property tax refunds by obtaining a complete dismissal of all claims.

Mr. Whitt has also been instrumental in crafting unique and creative property tax incentives and intergovernmental cooperation agreements between cities and school districts to induce the construction and expansion of commercial and industrial properties within their jurisdictions, such as Aurora's Chicago Premium Outlets.

Mr. Whitt represents the Fair Assessment Information Resource Committee (FAIRCOM) which is a trust of local governments dedicated to the maintenance of fair and equitable assessments and taxation of electric generating stations throughout Illinois. In the Fall of 1997, the Illinois General Assembly enacted legislation providing for the deregulation of the electric utility industry within the State. Under Mr. Whitt's leadership, FAIRCOM was successful in securing legislation which assured continued financial stability for local taxing bodies and provided for the appointment of the State's Electric Utility Property Assessment Task Force of which he was a member. Mr. Whitt recently served as a member of the General Assembly's Property Tax Reform and Relief Task Force.

In his free time, he enjoys travelling with his wife and spending time with their grandchildren.