



## Tom Boyle

Partner

Chicago  
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### PRACTICES

- Real Estate Tax Assessment

### EDUCATION

- Chicago-Kent College of Law, Illinois Institute of Technology, J.D., 1991
- John Carroll University, B.S., 1988

### ADMISSIONS

- Illinois

### AFFILIATIONS

- Chicago Bar Association
- Real Estate Investment Association

### EMPLOYMENT

- Thompson Coburn LLP Partner, 2016-Present
- Burke, Warren, MacKay & Serritella, P.C. Partner, 2013-2016
- Neal, Gerber & Eisenberg LLP Partner, 2007-2013 Associate, 1997-2003
- Law Offices of Thomas J. Boyle Ltd. Partner, 2005-2007
- Sandrick & Boyle, LLC Partner, 2003-2005
- Cook County State's Attorney Office Assistant State's Attorney-- Real Estate Tax Division, 1991-1997

Tom helps commercial, industrial and residential property owners challenge their property tax assessments to capture significant long-term cost savings on their tax liability.

Having saved individual clients upward of \$1 million per year, Tom attains substantial savings through tax assessment challenges, property tax exemptions, state and local property tax incentives, local government property tax finance and related litigation.

Tom started building his career in real estate tax law early on as an Assistant State's Attorney in Cook County's Real Estate Tax Division where he worked for more than five years, a background that helps Tom guide his clients through the appeals process more smoothly.

Aside from representing individual clients, Tom has led litigation on behalf of multiple taxpayers, inducing the first successful real estate tax-related class action in Illinois. In that case, *Khaldoun Fakhoury v. Maria Pappas, Cook County Treasurer and Ex Officio County Collector*, Tom served as co-counsel and secured a \$14 million judgment on behalf of 23,256 taxpayers in a ruling that was affirmed by the Appellate Court and the Illinois Supreme Court. The litigation, which stretched over seven years, was based on the Cook County Treasurer's misapplication of a statute relating to interest rates paid on property tax refunds.

Winning another major victory for taxpayers, Tom acted as trial counsel for Chicago taxpayers in a landmark case relating to the legality of certain property tax levies, where the judgment entered in favor of the taxpayers exceeded \$40 million-- the largest property tax judgment in Illinois history.

### Experience

- **Obtained assessment reductions for a shopping center in Matteson, Ill., resulting in tax savings in excess of \$1 million per year**
- **Obtained assessment reductions for the suburban Cook County national headquarters office complex of a Fortune 500 company, resulting in tax savings in excess of \$7 million per year**
- **Obtained assessment reductions for a mixed-use property containing office and retail space on the South Side of Chicago, resulting in tax savings in excess of \$350,000 per year**
- **Obtained assessment reductions for a shopping center in Skokie,**

**Ill., resulting in tax savings in excess of \$535,000 per year**

- **Obtained assessment reductions for a skilled nursing facility on the North Side of Chicago, resulting in tax savings in excess of \$40,000 per year and obtained tax refunds for the facility totaling more than \$225,000**
- **Obtained property tax refunds for a Fortune 500, package-delivery company based upon the misclassification and overvaluation of the company's 2-million-plus-square-foot distribution facility in suburban Cook County, resulting in property tax refunds in excess of \$10 million**
- **Obtained property tax refunds for a full-service hotel/office building in Chicago, resulting in property tax refunds in excess of \$750,000**
- **Obtained property tax refunds for the largest U.S. waste hauler in regard to the overvaluation of a landfill operation in suburban Cook County, resulting in property tax refunds in excess of \$250,000 per year**
- **Obtained assessment reeducations for an automobile dealership in Tinley Park, Ill., resulting in tax savings in excess of \$279,000 per year**
- **Obtained assessment reductions for a shopping center in Markham, Ill., resulting in tax savings in excess of \$364,000 per year**
- **Obtained assessment reductions for an industrial building in Bedford Park, Ill., resulting in tax savings in excess of \$39,000 per year**
- **Obtained a Historic Residence Freeze for a single-family residence on the North Side of Chicago, resulting in tax savings in excess of \$51,000 per year for a 12-year period**
- **Obtained assessment reductions for a shopping center in Chicago, resulting in tax savings in excess of \$216,000 per year**
- **Obtained assessment reduction for a residential condominium association in Chicago, resulting in tax savings in excess of \$145,000 per year**