

met



City of Chicago
Richard M. Daley, Mayor

January 2, 1989⁹⁰

CONFIDENTIAL

PERSONAL AND CONFIDENTIAL

Board of Ethics

Gary M. O'Neill
Executive Director

Albert F. Hofeld
Chair

Angeles L. Eames
Vice Chair

Margaret Carter
Russell Hardin
Rev. A. Patterson Jackson
Marlene O. Rankin
Catherine M. Ryan

[REDACTED]

Re: Case No.
89151.A

Suite 530
205 West Randolph Street
Chicago, Illinois 60606
(312) 744-9660

Dear [REDACTED]

The Board of Ethics considered your request for an advisory opinion regarding the application of Section 26.2-10 of the Governmental Ethics Ordinance, the post-employment provision, to your proposed employment with a law firm.

Based on the facts provided, as outlined below, the Board of Ethics determined that (1) your proposed representation of clients in judicial and quasi-judicial administrative proceedings before the City Department of Revenue would be permissible under Section 26.2-10(a) and (2) your proposed representation would not entail any activity to which Section 26.2-10(b) would apply.

FACTS: Until the latter months of 1989, you were an attorney in the Department of Law of the City of Chicago. You were a member of Corporation Counsel in [REDACTED] the Tax Division. Your duties included representing the Chicago Department of Revenue in disputes with taxpayers.

[REDACTED]

You are now associated with the law firm of [REDACTED]. You propose to represent clients in judicial and administrative proceedings in which clients appeal their tax assessments. The administrative proceedings are quasi-judicial. The taxpayer and the Department of Revenue are represented by counsel. A hearing officer of the Department of Revenue takes testimony and issues a recommendation for a final assessment based on the evidence presented. The director of the Department of Revenue then issues a final order. The final order can be appealed in



the Circuit Court.

You stated that, before agreeing to represent a taxpayer in an appeal, you asked the City attorney and the City auditor on the case and the prospective client to verify that you had no involvement whatsoever with the tax assessment or appeal in question while you were in the Law Department. You also stated that you did not "intend to represent any person in business transactions such as any contract, loan or other financial dealings with the City, but any representation will be limited solely to acting in the capacity of counsel before the Department of Revenue...."

LAW: Section 26.2-10 of the Governmental Ethics Ordinance provides:

Post-employment restrictions:

(a) No former official or employee shall assist or represent any person other than the City in any judicial or administrative proceeding involving the City or any of its agencies, if the official or employee was counsel of record or participated personally and substantially in the proceeding during his term of office or employment.

(b) No former official or employee shall, for a period of one year after the termination of the official's or employee's term of office or employment, assist or represent any person in any business transaction involving the City or any of its agencies, if the official or employee participated personally and substantially in the subject matter of the transaction during his term of office or employment; provided, that if the official or employee exercised contract management authority with respect to a contract this prohibition shall be permanent as to that contract.

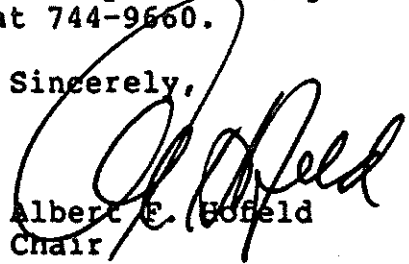
DISCUSSION: You propose to represent clients in quasi-judicial administrative proceedings before the Department of Revenue and in court. You stated that you would decline representation of clients if, while in the Law Department, you had been the counsel of record for a specific appeal or if you had any contact or involvement whatsoever with an appeal. Based on the facts provided, your proposed representation falls squarely within the permissible limits of Section 26.2-10(a). Based on the facts provided, your proposed representation does not entail any activity to which Section 26.2-10(b) would apply.

The Board hopes that this opinion adequately answers your

89151L
Page 3

inquiry. If you have any further questions, please feel free to call the office of the Board at 744-9560.

Sincerely,


Albert E. Hofeld
Chair

cc: Kelly Welsh, Corporation Counsel

jd/5/a:\89151L