

**UNITED STATES DISTRICT COURT  
FOR CENTRAL DISTRICT OF ILLINOIS**

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Robbie J. Perry and James Rex Dukeman,  
on behalf of themselves and others  
similarly situated as Mattoon Township  
(Coles County, Illinois) commercial and  
industrial property owners,

Court File No. 17-CV-2133

Plaintiffs,

**NOTICE OF APPEAL TO THE  
UNITED STATES COURT OF  
APPEALS FOR THE  
SEVENTH CIRCUIT**

vs.

Coles County,

Defendant.

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Plaintiffs Robbie J. Perry and James Rex Dukeman, on behalf of themselves and others similarly situated as Mattoon Township (Coles County, Illinois) commercial and industrial property owners, appeals to the United States Court of Appeals for the Seventh Circuit from the final order and judgment of the district court for the Central District of Illinois, Urbana Division, entered in this case on December 4, 2017. The district court order dismissed the Plaintiffs verified complaint on the grounds that the court lacked subject matter jurisdiction and that the principle of comity bars the Plaintiffs from their state tax law challenges in federal court. The underlying Complaint challenged the constitutionality of Coles County taxation of commercial and industrial properties.

The parties to the judgment appealed from and the names and address of their respective attorneys are as follows:

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