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VIA E-MAIL

January 2, 2019

Mr. Andrew Gasser
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Mr. Robert Hanlon
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RE: Clifford Leegard Trust, et al, v. Miller; 16 TX 30; Our File No. 18332
Inland Crystal Point, et al. v. Miller; 17 TX 11; Our File No. 18334

Gentlemen:

This letter follows my conversations with Mr. Gasser and Mr. Lutzow, who indicated that they would like corporate counsel for the Township and the Road District copied on all correspondence.

My law firm substituted in for Mr. Kelly's firm to represent both the Township and the Road District in the pending tax objection cases. There was a significant amount of litigation in 16 TX 30 prior to our entry into the case, including the dismissal of a significant portion of that case because the Plaintiff's attorney, Mr. Dwyer, failed to properly name many taxpayers. The

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objectors, including Algonquin Township, filed Motions to Dismiss those late-named plaintiffs, and those motions are currently pending before the Court.

In the middle of that briefing schedule, Mr. Dwyer made a combined demand on the Township and Road District of \$125,000.00 in each 16 TX 30 and 17 TX 11, for a total demand of \$250,000.00 to settle both tax cases. A copy of that demand is attached here. A few weeks later, on behalf on the Township and the Road District, we then agreed to stay our Motion to Dismiss for 60 days, pending an attempt to settle the case. We asked for that amount of time, and the Plaintiff's attorney readily agreed to it, to allow us to evaluate the demands in light of all of the previously litigation in both 16 TX 30 and the previously settled case, 15 TX 5, which he contends will heavily control in the later cases.

The original demand was not time-limited. However, right at the on-set of the recent Christmas holiday, Mr. Dwyer advised that the demand is now time-limited and will expire on January 9, 2019. A copy of that revised, time-limited demand is also attached. As stated in his correspondence, he time-limited it to January 9, 2019 because we return to Court on January 10, 2019, for the Court's decision whether Mr. Dwyer will be permitted to add the late-named plaintiffs to his complaint in 16 TX 30. We believe this suddenly time-limited demand is strategy on his part to force the Township to make a decision before the Court likely rules against him.

Mr. Dwyer has based this demand on his interpretation of the Court's ruling in 15 TX 5. In that case, after hearing, the Court ruled that the appropriate amount of accumulation in Township and Road District funds was 2.0, and that certain funds had an excess accumulation. A copy of the hearing and that decision are attached for counsel. However, the Court did not calculate the amount to be rebated back to the taxpayers. Rather, the parties arrived at an agreement, whereby the sum total of \$123,827.49, from three Township funds and four Road District funds, was to be rebated back to the taxpayer plaintiffs. A copy of the transcript of the Court's decision in 15 TX 5 demonstrating the absence of amounts to be rebated is attached. Nevertheless, Mr. Dwyer has based his new demand on the Court's finding that a factor of 2.0 will be applied to any accumulation, and the agreement by the Township and the Road District to those amounts.

We wanted to advise you of the demand and its time limit of January 9, 2019, so that you may add it to the agenda for the Township meeting as pending litigation to discuss in executive session with the Board that night. We recognize that part of the problem with the demand is that Mr. Dwyer made a unified demand, and not separate demands for each fund, or at least the Township and the Road District. We have advised him that the Township and Road District are separate entities with their own budgets and levies, and have asked him to adjust his demand accordingly. We have also asked him for additional time to evaluate those demands. We have not received a response, and if we do not receive anything prior to the meeting, we will simply need to evaluate the demand as-is despite those deficiencies.

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Prior to the meeting, we will provide both the Township and the Road District with our analysis of the demand, evaluation of how the prior decision and agreement reflected in the Court's 15 TX 5 Order might impact a decision in 16 TX 30 and 17 TX 11 should we not be able to settle the cases, and the Plaintiff's likelihood of success in adding plaintiffs in 16 TX 30. In the meantime, should you have any questions or concerns, please do not hesitate to contact me or Attorney Troy Lundquist by telephone or email.

Very truly yours,

Langhenry, Gillen, Lundquist & Johnson LLC

Stacy K. Shelly

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cc: Troy Lundquist, Esq. (tlundquist@lgfirm.com)