Patrick J. Bitterman

Partner / National Chair, Estate, Trust & Wealth Preservation Practice Group

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Patrick Bitterman concentrates his practice in the areas of estate planning, taxation, and tax-exempt organizations. He is experienced in the administration of estates and in the creation and administration of revocable and irrevocable trusts, including irrevocable life insurance trusts, qualified personal residence trusts, and charitable trusts. His experience encompasses estate, gift, generation-skipping transfer, income, and not-for-profit taxation. Mr. Bitterman also handles tax and business succession planning through a variety of vehicles including family limited partnerships and installment sales. He is an advisor to public charities, private foundations, and individuals on planned giving. Mr. Bitterman also represents fiduciaries and individuals in estate and trust litigation. His recent experience includes:

- Representation of affluent families in transferring corporate interests and other forms of wealth from one generation to another.
- Creation of vehicles designed to maximize the opportunities available to individuals under the federal gift and estate tax laws.
- Representation of clients before the Internal Revenue Service in audits involving the valuation of assets transferred by gift or inheritance.
- Representation of individuals, private foundations, and public charities in disputes concerning beneficial interests in estates and trusts.
- Advising public charities and private foundations on internal and external policies related to planned giving.

Legal Services

- Estate, Trust & Wealth Preservation
- Tax-Exempt Organizations
- Fiduciary, Trust and Probate Litigation

Education and Honors

- Northwestern University, Kellogg School of Management, Certificate, Quarles & Brady Leadership Program (2018)
- Northwestern University School of Law (J.D., 1990)
- University of Illinois (B.A., 1987)

Bar Admissions

- Illinois

- District of Columbia

Court Admissions

- U.S. Tax Court, 1995
- U.S. District Court, Northern District of Illinois, 1990

Professional and Civic Activities

- American Bar Association (Member, Real Property, Probate and Trust Law Section)
- Illinois State Bar Association (Member, Trusts and Estates Section)
- Chicago Bar Association (Member, Tax Committee)
- Lyric Opera of Chicago Guild Board of Directors (Member, Former President)
- Arts Alliance Illinois (Board of Directors)
- Chicago Council on Planned Giving (Board of Directors)
- The John Crerar Foundation (Board of Directors)

Professional Recognition

- Selected as an Illinois Leading Lawyer - *Law Bulletin Media*, 2017–present (Trust, Will & Estate Planning Law)
- Named 2005 Illinois Super Lawyer–Estate Planning / Trusts
- Martindale-Hubbell AV® Peer Review Rated
- Leading Lawyers Network member

Selected Presentations/Publications

- Speaker, "The Ins and Outs of In-Kind Gifts," ALI-CLE Conference on Legal Issues in Museum Administration, April 11, 2013
- Author, "Identify Priorities When Planning for Business Succession," Retail Register of Illinois Retail Merchants Association, Number 214, April 2002
- Speaker, "Effects of the New Tax Law on Insurance Trusts, Generation-Skipping Planning and Charitable Giving," Illinois State Bar Association Trusts & Estates Section Law Ed. series, Fall 2001
- Author, "Right to Die and the Use of Agents to Make Health Care Decisions in Illinois," 91 ISBA Trusts and Estates 12, September 1994; reprinted in 21 ISBA Constitutional Law & Liberty, February 1995
- Co-author, "Using Trusts as Part of Multiparty Transactions," 21 Estate Planning Magazine, 104, March/April 1994