

## Winston Dismisses “Taxing” Class Action for NorthShore University HealthSystem

JANUARY 17, 2018

On January 17, 2018, Winston & Strawn obtained complete dismissal with prejudice of a putative class action against client NorthShore University HealthSystem pending in Illinois state court. The named corporate plaintiff had brought a five-count class action complaint against NorthShore—as well as all not-for-profit hospitals in the State of Illinois—for “unconstitutionally and/or improperly” receiving a property tax exemption under the Illinois Property Tax Code, which grants exemptions to hospitals whose value of charitable patient care equals or exceeds the amount the hospital would otherwise owe in property taxes. Winston filed a motion to dismiss the amended complaint based on controlling precedent that the property tax exemptions were constitutional and approved by the Illinois Department of Revenue.

In its ruling, the court adopted Winston’s arguments in totality and found the complaint was an “impermissible attempt to circumvent the administrative review process for property tax appeals...[t]o hold otherwise would undermine the Property Tax Code and confer standing on a private taxpayer to enforce tax collection, distribute refunds, and usurp a final decision of the Department of Revenue.”

The Winston team was led by Chicago Partner Matt Carter.

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Matthew Carter