



# DELIVERING EXTRAORDINARY RESULTS TO REAL ESTATE INVESTORS

THE TUCKER FIRM PROVIDES COMPREHENSIVE LEGAL SERVICES TO REAL ESTATE INVESTORS. WE PROVIDE REPRESENTATION IN PURCHASE AND SALE TRANSACTIONS, PROPERTY LEASING, 1031 EXCHANGES, CONDOMINIUM CONVERSIONS, CONSTRUCTION PROJECTS, THE FORMATION OF LIMITED LIABILITY COMPANIES, AND LITIGATION.



## EXTRAORDINARY

The Tucker Firm delivers extraordinary results to real estate investors in executing transactions involving their properties and in structuring their real estate holdings. The Firm represents investors with respect to real estate of various types, such as single-family homes, condominiums, cooperatives, multi-unit buildings, mixed-use buildings, retail properties, industrial properties, and vacant land. Our attorneys represent real estate owners in purchase and sale transactions, property leasing, 1031 exchanges, condominium conversions, construction projects, and litigation. Our attorneys also establish limited liability companies and series limited liability companies for real estate investors to hold title to their properties in order to protect their personal assets from risk.



## EXPERTISE

The Tucker Firm's clients receive effective and efficient legal representation because the Firm focuses on real estate matters. Our clients gain a competitive advantage in real estate transactions because our attorneys are not only seasoned lawyers but also experienced business professionals. Our attorneys were trained at prestigious, big law firms and companies. They have college degrees in business and include individuals who are CPAs.

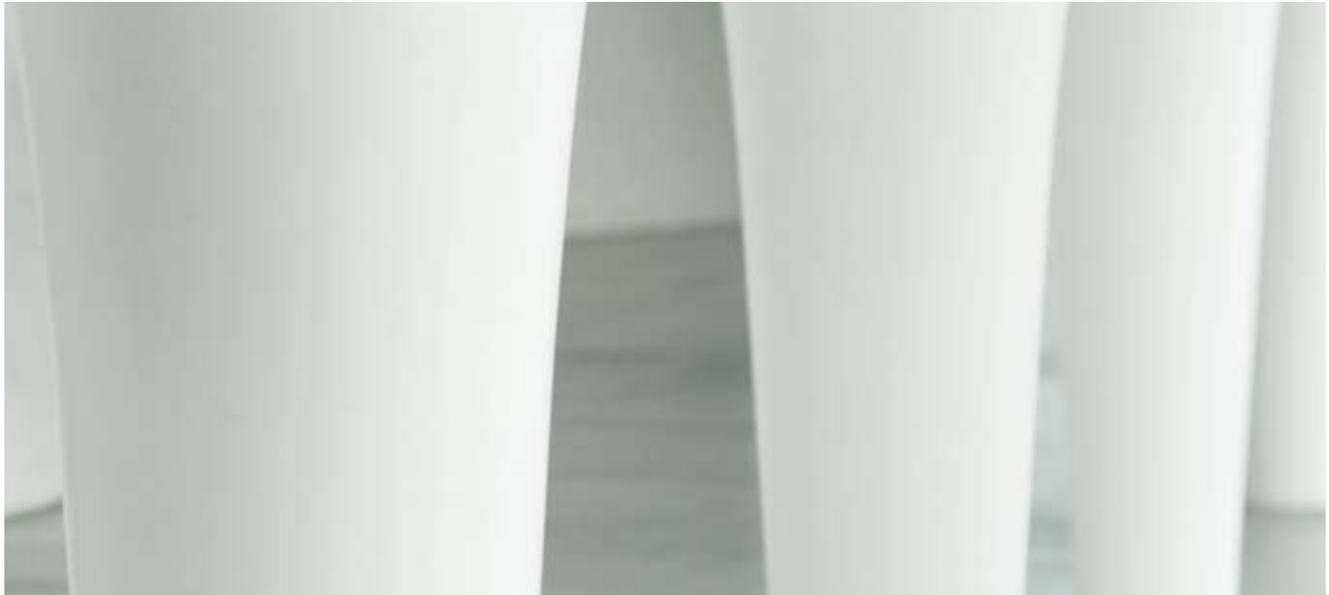
## RIGOR

The Tucker Firm's clients achieve favorable outcomes in real estate transactions because the Firm is multidisciplinary and rigorous in its approach. In structuring real estate deals, we maximize the legal protection afforded to our clients and minimize their risk. Our attorneys seek to reduce the taxes and total expense incurred by our clients in their transactions. Our attorneys also are assertive in advocating our clients' positions in negotiations with others to obtain the best deal terms.

## VALUE

The Tucker Firm delivers high-quality legal services to its clients to obtain extraordinary results. We satisfy both the legal goals and the overall business objectives of our clients. The Firm is pragmatic in its methods and flexible with respect to its fees.

REAL ESTATE INVESTORS RELY ON THE FIRM TO **MINIMIZE THEIR RISK**



## **PURCHASE & SALE TRANSACTIONS**

The Tucker Firm represents buyers and sellers of real estate in transactions for the purchase and sale of real estate. Our attorneys provide thorough services in real estate transactions to ensure that the real estate investor is adequately protected in the transaction. In each transaction, our experienced attorneys analyze numerous documents, including the purchase contract, property inspection report, reports on code violations and other legal matters, condominium documents, settlement statement, note and mortgage, deed, title insurance policy, and closing documents.

## **LIMITED LIABILITY COMPANIES**

The Tucker Firm forms limited liability companies and series limited liability companies to hold title to real estate. Limited liability companies protect a real estate investor's personal assets by preventing them from being reached to satisfy legal claims arising from the investor's real estate holdings. In addition, our attorneys structure real estate holdings to prevent each property from being subjected to legal claims that arise from the investor's other properties.



## LEASING

The Tucker Firm represents landlords and companies in the leasing of residential and commercial space. Our attorneys draft residential leases for landlords to reduce the landlord's exposure to legal claims, and we draft commercial leases for companies that are landlords and tenants. We also counsel residential landlords to enable them to comply with the stringent landlord-tenant ordinances that impose substantial penalties on landlords for their noncompliance.

## 1031 EXCHANGES

The Tucker Firm represents property owners in executing 1031 Exchanges to defer income tax on the capital gain generated by the sale of real estate. Our attorneys are particularly skilled at executing 1031 Exchanges because our attorneys include individuals who are also CPAs.

In 1031 Exchanges, our attorneys draft provisions in the purchase contract to allow for the exchange, draft escrow agent instructions, properly identify replacement property, prepare an intermediary exchange agreement, and draft other required legal documents.



## DEBRA J. TUCKER J.D., CPA

DEBRA J. TUCKER IS AN ATTORNEY AND CPA who concentrates on representing real estate investors and businesses. She is the founder of The Tucker Firm. She has represented many Fortune 500 companies in complex matters, including Office Depot, Exxon Mobile, Martin Marietta, Illinois Tool Works, Kraft, Motorola, General Motors Acceptance Corporation, Skidmore Owings and Merrill, and Ameritech. She also has represented many large accounting firms, including PriceWaterhouseCoopers, Arthur Andersen, and Crowe Chizek.

Debra received her Juris Doctor with honors from The Law School of the University of Chicago. She is admitted to practice in the United States Court of Appeals for the 7th Circuit, United States District Court for the Northern District of Illinois, Illinois State Courts,

**J.D., UNIVERSITY OF CHICAGO**  
WITH HONORS

**B.S. IN ACCOUNTANCY,**  
**UNIVERSITY OF ILLINOIS**  
SUMMA CUM LAUDE

**CERTIFIED PUBLIC ACCOUNTANT**  
NATIONAL ELIJAH WATT SELLS AWARD

and several other courts around the country. She is an arbitrator for the NASD and Illinois Circuit Court, and she is a member of the American Bar Association. She formerly practiced law with the international law firm of Kirkland & Ellis in Chicago.

Prior to practicing law, Debra received a Bachelor of Science in Accountancy from the University of Illinois at Urbana-Champaign, where she was a Robert W. Rogers and James Scholar. She obtained a perfect GPA of 5.0/5.0 and graduated Bronze Tablet, Summa Cum Laude, and Phi Beta Kappa. On the CPA examination, Debra was awarded the Bronze Medal for achieving the third-highest score in Illinois and the National Elijah Watt Sells Award for obtaining one of the 108 highest scores of the 68,050 candidates who took the examination nationally. Debra subsequently practiced as a CPA with PriceWaterhouse in New York City, and she provided services to the American Institute of Certified Public Accountants' Special Committee on Financial Reporting. Debra is a member of the Illinois CPA Society and American Institute of Certified Public Accountants.



### SELECTED PUBLICATIONS

- THOMPSON WEST LEGAL GUIDE TO BUSINESS ORGANIZATIONS
- SERIES LLCs  
*The entity of choice for real estate investors*
- SERIES LLCs HAVE ARRIVED
- LIMITED LIABILITY COMPANIES  
*A comprehensive guide to LLC formation and operation*
- SELECTING THE BEST ENTITY OPTION
- REAL PROTECTION FOR REAL ESTATE

### SELECTED APPEARANCES

- FOX NEWS
- WGN-TV CHICAGO
- AMERICAN BAR ASSOCIATION
- ILLINOIS INSTITUTE FOR CONTINUING LEGAL EDUCATION (IICLE)
- AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA)
- ILLINOIS CPA SOCIETY
- NATIONAL BUSINESS INSTITUTE, INC.
- LORMAN BUSINESS CENTER, INC.
- FORTUNE 500 COMPANIES AND LEADING ACCOUNTING FIRMS

The Tucker Firm is recognized consistently by venerable professional organizations as an authority in real estate and business legal matters. The Firm's attorneys have appeared as real estate legal experts on WGN-TV Chicago and FOX News. The Firm authors *Legal Guide to Business Organizations*, which is published annually by Thomson West, the largest publisher of legal materials. The Firm also has authored numerous other publications on real estate published by the National Business Institute, Inc., Lorman Business Center, Inc., and other companies. In addition, the Firm's attorneys also have been instructors on legal matters for many prestigious professional organizations. Our attorneys were selected to present a seminar on series limited liability companies at the Illinois CPA Society Business and Technology Solutions Show, which is one of the largest accounting conventions held in the United States.



1723 North Halsted Street

Chicago, Illinois 60614

tel. (312) 202 - 0222

fax (312) 202 - 0444

[general@thetuckerfirm.com](mailto:general@thetuckerfirm.com)

[thetuckerfirm.com/realestate](http://thetuckerfirm.com/realestate)