Illinois Supreme Court on the Tort Immunity Act, Collateral Estoppel, the Use Tax and the Home Repair Act

September 28, 2010 by Kirk Jenkins

Last week, the Illinois Supreme Court filed opinions resolving four new civil cases:

- *Hubble v. Bi-State Development Agency of the Illinois-Missouri Metropolitan District,* [pdf] No. 109137 -- In a personal injury action, the Court held that the Bi-State Development Agency, which was created by an interstate compact between Illinois and Missouri, is a "local public entity" within the meaning of the Local Governmental and Governmental Employees Tort Immunity Act. Therefore, a one-year statute of limitations applied, and the action was barred.

- *Hurlbert v. Charles,* [pdf] No. 109041 -- In an action for malicious prosecution, the Court held that the doctrine of collateral estoppel did not apply to the finding of probable cause in plaintiff's driver's license statutory summary suspension hearing following a DUI arrest.

- *Irwin Industrial Tool Company v. The Illinois Department of Revenue,* [pdf] No. 109300 -- In a case brought under the Use Tax Act, the Court held that there was a substantial nexus between a corporate airplane and the state of Illinois such as to permit the Department of Revenue to impose a use tax on the sale. The Court further held that the Act's provision of a credit for sales taxes paid in other states satisfied the fair apportionment requirement of the Federal Commerce Clause.

- *K. Miller Construction Company, Inc. v. Joseph J. McGinnis,* [pdf] No. 109156 -- In an action for breach of contract and *quantum meruit,* the Court held that where a contractor performed home remodeling work in excess of $1,000 value on an oral contract, in violation of the Home Repair and Remodeling Act, the statutory violation did not render the contract unenforceable. The Court held that recovery was also available on a *quantum meruit* theory.