

TRIBUTE TO PROFESSOR JOHN McCORD

*The Honorable David Laro**

Jack McCord and I began our academic experiences at the University of Illinois College of Law at about the same time, 1964, albeit for different purposes. Jack was there as a beginning legal writing instructor, and I was a first-year law student. I suspect that we both were equally apprehensive. Jack became Professor McCord the next year, and from that time until his recent retirement, he distinguished himself in academia in a multitude of ways. After my graduation from law school in 1967, I did not have occasion to see Jack often, but I surely was aware of his continuous accomplishments in the field of law.

Certainly, one immediately must be impressed with Jack's breadth of knowledge of tax law. His teaching included courses in corporate and partnership taxation, estate and gift taxation, decedents' estates and trusts, estate planning and business planning, corporations, and professional responsibility. Teaching each of these courses was a major academic challenge in itself. When his courses are viewed in their entirety, one must stand in awe of Jack's ability to master difficult and complex subject matter and then convey that knowledge in a clear and comprehensive manner in his teachings. Law students are known for being bright and knowledge-thirsty individuals with an ability to ask difficult questions. Jack, as well as his colleagues, consistently prepared well for each and every class. One can only imagine the endless hours of time he spent preparing for his various classes and personally interfacing with his students. Moreover, tax law is extremely dynamic, and it changes dramatically with each new tax law Congress passes. Thus, teaching tax law is a task of huge dimension. Yet Jack always made it look easy. As a parallel, I would ask that you take a look at a professional golfer as he swings a driver. It almost looks easy to the casual observer. Experienced players know how physically challenging it really is to hit the ball correctly so that it lands where you expect. So, too, Jack's friends and colleagues definitely knew how accomplished he was as a teacher and how "easy" he made professional teaching appear.

* *Judge, United States Tax Court.*

Jack's academic career was not limited to teaching alone. He is a widely known and esteemed writer who also authored, co-authored, or edited fourteen books, including *Deskbook for Estate Planners*; *Buying, Selling, and Merging Businesses*; *Estate and Gift Taxes*; and *Estate and Gift Tax Reform*. To author a single book is a significant achievement considering the time demands of teaching and other career involvements. To author, co-author, or edit fourteen books over the course of one's career is simply remarkable. Jack's writings, however, go well beyond being prolific. His accomplishments are indeed not measured by numbers alone. One immediately recognizes the magnitude of his thinking and intellectual ability when Jack's writings are examined in detail. Upon close and systematic review, one senses the clear and thoughtful approach with which he parses every detail and nuance.

Professor McCord's accomplishments extend far beyond teaching and writing. He also served as associate dean for academic affairs of the law school. In addition, he is still actively involved in the school's continuing legal education.

I was privileged to return to the College of Law in 1997 to participate in the rededication of the University of Illinois College of Law building. To be sure, the law school is today a vigorous college, providing law students with a vital and valuable education. The teachers there are an exceptional group of truly dedicated, bright, and prestigious members of the legal community. Teachers have the ability to inspire their students, as well as peak their interests. Jack McCord stands out as a vivid example of the superb teacher who is always compassionate, supportive, helpful, and extremely insightful. Recently, I was holding a session of the United States tax court in St. Louis. Never one to miss an opportune moment, Jack brought interested students to the session to observe and learn. He even persuaded me to give some of his students an interview with respect to the possibilities of clerking at the court.

One can measure another by what he or she has been able to achieve. By this standard, Professor McCord surely deserves the very highest tribute. He can also be seen on another level as well, that of humanitarian extraordinaire. He is a patient man, a quality listener, and an extremely kind person. His students were always able to have his undivided attention at any time it was needed. He never shied away from assisting his students in their learning, regardless of the time commitment on his behalf. He truly inspired them each day and was exemplary in his style. The College of Law and all of its students, including alums and staff, are indebted to Jack for his contributions, his caring, and his teaching.

I was appointed to the United States tax court in 1992. Since serving as a federal judge, I have had the opportunity to observe lawyers in scores of proceedings. The importance of well-educated and expertly trained lawyers cannot be understated. One, therefore, appreciates all

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the more the task and critical nature of the role of law professors in the education of future lawyers. With certainty, Jack McCord may enjoy his well-earned retirement knowing that he has made his mark in the field of legal education. There are many practicing lawyers today, including active judges, who have a deep sense of gratitude for the part that Jack McCord contributed to their education. His importance will remain inestimable.

