

FOUNDER DINO ANTONOPOULOS OF ANTONOPOULOS LEGAL GROUP JOINS O'NEIL CANNON

O'Neil Cannon is pleased to announce that [Dino Antonopoulos](#), founder of Antonopoulos Legal Group, is bringing ALG's successful practice to O'Neil Cannon. Antonopoulos, a highly respected attorney known for his client-centered approach and dedication, will be a great addition to O'Neil Cannon's Business and Real Estate Practice Groups.

With almost 20 years in the legal profession, Antonopoulos has built a strong reputation as a corporate and real estate transactional attorney with excellent communication skills, strong client advocacy, and a track record of favorable results. He began his legal career representing closely held businesses and financial institutions in complex commercial litigation and handling high-stakes jury trials involving seven-figure disputes. This foundation in litigation has enriched Antonopoulos's transactional work, particularly in business, real estate, and finance transactions.

At O'Neil Cannon, Antonopoulos will continue representing financial institutions and closely held businesses across a wide range of industries, including manufacturing, distribution, retail, construction, and real estate. In his role as outside general counsel, he provides in-depth advisory and consulting services, offering strategic and practical solutions tailored to each client's unique challenges. Antonopoulos is committed to upholding the same client-first values he established at ALG and looks forward to collaborating with O'Neil Cannon's team.

IRS INVALIDATES DISCOUNTS USED IN AN FLP FORMED SHORTLY BEFORE DEATH

The recent Tax Court case *Estate of Anne Milner Fields v. Commissioner* underscores the risks involved when transferring assets to a family limited partnership or family limited liability company close to death. Approximately a month before Anne Milner Fields died, her great-nephew and agent under her durable power of attorney transferred \$17 million of assets to an FLP with himself as the general partner. After her death, Anne's estate discounted the FLP value on her estate tax return for lack of control and lack of marketability. The IRS argued that the full asset value should be included in her estate due to retained control and economic benefits. The court agreed, citing Internal Revenue Code § 2036(a), which mandates that transferred assets remain in an estate's gross value if the decedent retains

economic benefits or control.

The court rejected claims that the partnership had non-tax motivations, finding insufficient evidence that it was set up for asset management or protection from elder abuse. Additionally, the estate was penalized under § 6662(a) for underreporting its tax liability.

This ruling serves as a reminder that FLPs and FLLCs must have legitimate, documented purposes beyond tax reduction to avoid § 2036 inclusion. Furthermore, if the decedent retains control or benefits from transferred assets, their full value may still count in estate tax calculations.

SUPER LAWYERS RECOGNIZES 30 O'NEIL CANNON ATTORNEYS

Each year, *Super Lawyers* surveys the State of Wisconsin's 15,000 attorneys and judges, seeking the State's top attorneys. Recently, *Super Lawyers* published its lists for 2024, which include the Top 10 Attorneys in Wisconsin, Top 50 Attorneys in Wisconsin, Top 25 Attorneys in Milwaukee, Super Lawyers (consisting of the top 5% of attorneys in Wisconsin), and Rising Stars (consisting of attorneys who are 40 years old or younger or who have been in practice for 10 years or less).

Thirty of our attorneys were recognized by *Super Lawyers*, which has referred to the firm as "the Milwaukee mid-sized powerhouse." Those attorneys are the following:

- Emily Behn:
 - Rising Star
- Nick Chmurski:
 - Rising Star
- Doug Dehler:
 - Super Lawyer
- Jim DeJong:
 - Super Lawyer
- Seth Dizard:
 - Top 50 Attorneys in Wisconsin
 - Top 25 Attorneys in Milwaukee
 - Super Lawyer
- Pete Faust:
 - Top 50 Attorneys in Wisconsin
 - Top 25 Attorneys in Milwaukee
 - Super Lawyer

- John Gehringer:
 - Super Lawyer
- Joseph Gumina:
 - Super Lawyer
- Jessica Haskell:
 - Rising Star
- Mike Kennedy:
 - Rising Star
- Grant Killoran:
 - Super Lawyer
- Dean Laing:
 - Top 10 Attorneys in Wisconsin
 - Top 50 Attorneys in Wisconsin
 - Top 25 Attorneys in Milwaukee
 - Super Lawyer
- Trevor Lippman:
 - Rising Star
- Greg Lyons:
 - Super Lawyer
- Patrick McBride:
 - Super Lawyer
- Jason Meehan:
 - Rising Star
- Britany Morrison:
 - Rising Star
- Joe Newbold:
 - Super Lawyer
- Erica Reib:
 - Rising Star
- Chad Richter:
 - Super Lawyer
- Ryan Riebe:
 - Rising Star
- John Schreiber:
 - Super Lawyer
- Jason Scoby:
 - Super Lawyer
- Steve Slawinski:
 - Super Lawyer
- Kelly Spott:
 - Rising Star
- Christa Wittenberg:
 - Rising Star

Super Lawyers is a national rating service that rates attorneys in all 50 states. The selection process utilized by *Super Lawyers* is multi-phased and includes independent research, peer

nominations, and peer evaluations. One court recently had this to say about *Super Lawyers*:

“[T]he selection procedures employed by [*Super Lawyers*] are very sophisticated, comprehensive, and complex. It is abundantly clear . . . that [*Super Lawyers* does] not permit a lawyer to buy one’s way onto the list, nor is there any requirement for the purchase of any product for inclusion in the lists or any quid pro quo of any kind or nature associated with the evaluation and listing of an attorney or in the subsequent advertising of one’s inclusion in the lists.”

We are proud to be one of the few firms in Wisconsin that had more than 50% of its attorneys receive recognition by *Super Lawyers*.

O’NEIL CANNON RANKED BY BEST LAW FIRMS® IN 2025

O’Neil Cannon has been recognized regionally in the 2025 edition of Best Law Firms®, ranked by *Best Lawyers*, in 18 practice areas, including two newly added categories: Litigation – Health Care, and Litigation – Real Estate.

- Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
- Business Organizations (including LLCs and Partnerships)
- Commercial Litigation
- Construction Law
- Corporate Law
- Employment Law – Management
- Litigation – Bankruptcy
- Litigation – Health Care
- Litigation – Insurance
- Litigation – Labor and Employment
- Litigation – Real Estate
- Mergers and Acquisitions Law
- Personal Injury Litigation – Plaintiffs
- Product Liability Litigation – Defendants
- Real Estate Law
- Securities / Capital Markets Law
- Tax Law
- Trusts and Estates Law

Firms included in the 2025 Best Law Firms® list are recognized for professional excellence based on ratings from clients and peers.

STEVE SLAWINSKI PUBLISHED IN STATE BAR'S CONSTRUCTION BLOG

Construction lien waivers are an indispensable part of the traditional construction payment process, allowing parties to waive their right to file a lien in exchange for payment. Among these waivers, conditional lien waivers represent a specific type that becomes effective only once payment has been received or certain conditions have been met. However, depending on the circumstances, the risks associated with conditional lien waivers may outweigh any potential benefit. To help navigate this process, Steve Slawinski recently authored an article entitled "Conditional Lien Waivers Under Wisconsin Law - Proceed with Caution," which appeared in the State Bar of Wisconsin's Construction Blog.

Read the full article [here](#).

For more information on this topic contact [Steve Slawinski](#) at 414-276-5000 or steve.slawinski@wilaw.com.

THE WILAW QUARTERLY NEWSLETTER

Newsletter Article Highlights:

- A Beginner's Guide to Trademarks: Part Two—USPTO Trademark Application Requirements
- What is the Difference Between a Private Foundation and a Donor-Advised Fund?
- FTC Non-Compete Ban Enjoined Nationwide
- Navigating Trust Litigation: Insights from the Tony Bennett Case

Firm News:

- Attorneys Maura Falk and Jacob Lloyd Have Joined O'Neil Cannon
- Erica Reib Named One of Wisconsin Law Journal's Power 30 Employment Lawyers
- Kelly Spott Elected Practice Group Leader for the Trust, Estates and Succession Planning Group
- Wittenberg Wins Judge Terence T. Evans Humor and Creativity in Law Competition, Again!
- 20 O'Neil Cannon Lawyers Selected as 2025 Best Lawyers; Another 5 Named Best Lawyers: Ones to Watch

Click the image below to read more.



STEVE SLAWINSKI AND JOHN GEHRINGER RECOGNIZED IN WISCONSIN LAW JOURNAL'S POWER LIST

Recently, attorneys Steve Slawinski and John Gehringer were named in the Wisconsin Law Journal's Power List for Real Estate and Construction Law Attorneys. See their recognition below.

STEVE SLAWINSKI

O'Neil, Cannon, Hollman, DeJong & Laing S.C.



Steve Slawinski has represented clients in complex construction, business and real estate litigation for more than three decades.

"As a construction litigator, I strive to provide comprehensive, strategic legal representation tailored to the unique challenges of each case," he said.

Most recently, he's worked on complex multi-million-dollar lawsuits

arising from failed commercial construction projects located in Charlotte, North Carolina, and in Kansas City, Missouri. He has also litigated cases arising from both public and private construction projects.

"I especially enjoy the investigative aspect of my work, where I get to dive deep into the facts and evidence and see the story develop through the discovery process," he said. "Piecing together the details and building a strong case is both challenging and rewarding."

JOHN GEHRINGER

O'Neil, Cannon, Hollman, DeJong & Laing S.C.



Construction real estate law is John Gehringer's specialty at O'Neil, Cannon, Hollman, DeJong & Laing – namely, construction and commercial financing, commercial leasing, condominium development and association management issues, planning and zoning and land use. He also has significant experience in environmental matters and brownfields

redevelopment.

Gehringer has had many prominent wins throughout the course of his legal career. Two of the most notable are serving as local counsel for an international construction and engineering firm for the development of a \$2.2 billion power plant and representing a commercial bank on the syndication, acquisition and closing of a \$71 million construction loan for a 17-story Class A office building.

ATTORNEY MAURA FALK HAS JOINED O'NEIL CANNON

Attorney Maura Falk, a graduate of the University of Wisconsin Law School, has joined O'Neil Cannon's Family Law Practice Group. Falk focuses on helping her clients navigate the complexities of divorce, custody disputes, and other family-related legal issues. With prior experience in criminal defense, civil litigation, and a judicial internship at the Wisconsin Supreme Court, Falk offers a well-rounded approach to family law. We are pleased to have her join the firm.

O'Neil Cannon, founded in Milwaukee in 1973, is a full-service law firm that focuses on meeting the many needs of businesses and their owners. Our experienced attorneys work with businesses and their owners at all stages of the business life cycle, helping them start, grow, and transition their businesses. We also assist business owners with their personal legal needs, including tax and estate planning and family law. For more information about the services we provide, please visit our [website](#).

WHAT IS THE DIFFERENCE BETWEEN A PRIVATE FOUNDATION AND A DONOR-ADVISED FUND?

When high-net-worth individuals and families incorporate charitable giving into their estate planning, they often consider donor-advised funds and private foundations as vehicles for managing their philanthropy. Both options have unique advantages, and the choice depends on the donor's goals, level of control, and financial considerations.

Donor-advised funds are like charitable savings accounts. Donors contribute to a DAF through a sponsoring organization, receiving an immediate tax deduction, while funds can be invested or disbursed over time. DAFs are easy to set up and manage, but donors only recommend grants, with the sponsoring organization having final approval.

Private foundations, on the other hand, offer complete control. Donors can manage the foundation's investments, grant-making, and governance. Private foundations, which are legal entities, come with higher setup and ongoing costs but provide the flexibility to donate to a broader range of causes, including international organizations and scholarships.

Key differences include the level of control, setup costs, privacy, and the types of assets each can handle. DAFs are more private and simpler to maintain, while private foundations offer more control and flexibility. Both offer tax benefits, though private foundations are subject to an excise tax on investment income and must distribute 5% annually.

Choosing between DAFs and private foundations depends on the donor's needs, but some may find a combination of both to be the best fit for their philanthropic goals.

GREG LYONS HONORED FOR SAVING LIFE

Attorney [Greg Lyons](#) was recently honored, along with others, for his heroic actions in saving the life of West Bend Alderman Mark Allen who suffered a cardiac arrest. Without hesitation, Lyons stepped in and performed CPR, stabilizing the situation until paramedics arrived. As the leader of the firm's safety response team, Lyons actively promotes CPR training within the organization, resulting in many employees taking part in the life-saving training. Reflecting on the incident, Lyons humbly remarked, "I was just in the right place at the right

time. Adrenaline kicked in, and that took over.” His quick thinking and preparedness highlights the importance of CPR training in emergency situations.

Read the full story [here](#).