No.

IN THE

Supreme Court of the United States

Roger L. Harrison Jr. AND Lyle R. Harrison, ON BEHALF OF THEMSELVES,

Petitioners,

v.

CHARLOTTE HUGGINS, CYNTHIA PETERS, AND SHIRLEY COOPER,

Respondents.

On Petition for a Writ of Certiorari to the United States Court of Appeals for the Illinois Appellate Court Fourth District

PETITION FOR A WRIT OF CERTIORARI

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QUESTIONS PRESENTED

The Peter Lux Jr. Estate of +960 acres of prime farmland was settled in 1923. Moultrie County agreed to settle via Springing Executory Interest, the Peter Lux Jr. Estate on the 9 unborn Harrison Children. Judge John Laughlin with the Harrison family signed the Agreed Order in Case 36-CH-63 stating, the Peter Lux Jr. Estate and Newton A. Trabue Estate, consisting of +1440 acres, is held for the Harrison Children in Trust FOREVER.

For +40 years, Hardware State Bank and shareholder, Judge Dan Flannell, confiscated +$23 Million of Trust assets. During this pending 6-year court case, Judge Flannell confiscated +$1.4 Million of Trust funds as a common stockholder of Hardware State bank. The Illinois Appellate Court 4th District, and Illinois Supreme Court blessed this regime. The questions presented are therefore:

Whether due process allows Judge Dan L. Flannell to preside in a case in which he has: represented parties, is a material witness, a former Guardian Ad Litem, has liability, confiscated Trust money/Trust property from innocent children, paid himself with confiscated money while the case was pending, and incarcerated those children as adults until they sign their trust funds to Judge Flannell or his Bank?

Whether presiding Judge, Dan L. Flannell, has jurisdiction over a Trust, Trust funds, and can partition that Trust giving the assets to third parties and a Bank in which he is a common stockholder, all Tax Free?

PARTIES TO THE PROCEEDING

Roger Lyle Harrison Jr. and Lyle Roger Harrison, are filing as themselves. They are also called in this proceeding, petitioners on review, and both were the defendant-appellants below.

The following individuals, Respondents on review were the plaintiff-appellees below: Charlotte Sue Huggins, Cynthia Peters, and Shirley Cooper.

There are no other parties to this proceeding. These three Plaintiff-Appellee-Respondents filed their 2nd Amended Complaint against a fictitious party, the personal representative of the Estate of Roger L. Harrison Sr. Which person does not exist.

Roger L. Harrison Sr. died TESTATE on September 19, 2012 with both a Living Trust signed Inter-Vivos July 10, 2012, and Testamentary Trust/Pour over Will. Roger Sr. died with nothing in his Estate but $10,000 of credit card debt. This FAKE case was filed by the Respondents to commit Federal Tax Evasion.

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OPINIONS BELOW

The Illinois Appellate Court 4th Districts unpublished opinion (App.1a) was issued under a Rule 23. The Illinois 6th Judicial Circuits opinion is unpublished. (App.39a & App.55a)

JURISDICTION

The Illinois Appellate Court 4th District entered final judgment on August 18, 2017. (App.1a) No petition for rehearing was filed because sanctions were issued in a previous appeal. The Illinois Supreme Court denied the Petition for Leave to Appeal on November 22, 2017. (App.98a)

This Honorable Court has jurisdiction to review the Illinois Appellate Court 4th District(App.1a;62a) and the Illinois 6th Judicial Circuit's decisions (App.39a;55a;92a) under 28 U.S.C. § 1257 (1)(2) which confers jurisdiction.

PROVISIONS INVOLVED

The Fourteenth Amendment states in relevant part that "nor shall any state deprive any person of life, liberty, or property, without due process of law".

STATEMENT

Our story begins in 17th century Medieval France. Mary Elizabeth Trabue's family was from a small village outside Lyon, France. As Protestant Huguenots, the Trabue family farm was confiscated and given away by the French Court. The Trabue family was forced to flee to England. Mary Elizabeth Trabue's Great-Great-Grandfather, Antoine Trabue, then immigrated to America. During the

Revolutionary War, Antoine Trabue supplied General George Washington with muskets, blankets, and powder. Mary Trabue, met and married Peter Lux Jr. in 1867, also a French immigrant. Peter and Mary Lux had 3 children; Arthur, Newton, and Susan Myrtle.(App.172a) Arthur had one daughter, Faye. Susan Myrtle had 2 sons, Harry and Lyle Lux. Newton died in childhood with no issue. Arthur died in 1910, and predeceased his parents. Peter Lux Jr. was born to a family of 13 children. Peter Lux Jr. served with the Illinois 116th infantry during the Civil War and received the purple heart. Today, 3 of the Harrison daughters are members of the daughters of the American Revolution.

In 1923, Moultrie County agreed to settle the Peter Lux Jr. Estate on his wife, Mary E. Lux, as sole Executrix. Because the Lux line had ended,(App.172a) Mary E. Lux signed the 1924 Declaration of Trust(App.137a) with her oldest grandson, Harry Howard Harrison. Hardware State Bank also signed the 1924 Declaration of Trust, (App.137a) agreeing to take liability for the beneficiaries of the Trust. Faye Lux was a minor, and was to sell her interest when she reached 18. Fay Lux was born August 26, 1908. The day after Fay Lux turned 18, August 27, 1926, Faye sold her interest. In accordance with the terms of the Declaration of Trust,(App.137a) Faye signed, filed, and recorded a quit-claim deed to keep a record in the courthouse forever of this important sale.(App.142a) Mary E. Lux's Inheritance Tax Return documents that NO farmland is in her Estate, because its all in her trust.(App.137a)

Mary's father, Newton A. Trabue, owned 640 acres, and fathered 12 children. Only 4 survived to adulthood.(App.172a) Newton died at 90 years old in 1916. His 4 surviving children each received a life estate in 160 acres, with remainder to their Children. Newton's 4 children had no Children or heirs, except Mary. In 1925, 2 of Newton's children sold their interest in Newton's estate to Harry Harrison in trust. William Trabue and Susan Trabue filed quit-claims as a record of this sale to the Trust. The Lux and Trabue families' idea was to combine both estates in Trust for Harry Howard Harrison, the Oldest Grandson's line.

Harry Howard Harrison, Lyle Lux Harrison(App.172a;Harry's younger brother), Susan Myrtle Harrison (Harry's mother) and Judge John Laughlin signed the Agreed Order in Case 36-CH-63(App.118a) stating the, Peter Lux Jr. Estate and Newton Addison Trabue Estate (Mary's father) consisting of +1440 acres, should be held in Trust for the Harrison Children forever. The CEO of Hardware Bank, Attorney Francis Purvis signed Court case 36-CH-63. Attorney Purvis married Faye in 1936.(App.172a) In order to attempt to steal trust income for his wife, Attorney Francis Purvis filed unsigned deeds contradicting the court order. (App.110a) His actions are how all the Fraud on the Peter Lux Jr. Estate started. Wherein the CEO of Hardware State bank, took trust income from customers for the benefit of his family.

Harry Harrison died without issue August 19, 1973, but before his death, 5 of the 9 Harrison children were born.(App.172a) Lyle in June 1973 and Roger Jr. in 1969. Harry's younger brother Lyle Lux was still alive, and after his wife died in April, in 1976, signed Inter-vivos a living trust agreement with his only Son, Roger L. Harrison Sr. The Courthouse signed Lyle Lux's probate 81-P-

14 which states Roger Sr. is the SOLE Trustee and Transferee of the Peter Lux Jr. Estate.

Before Roger Sr.'s death September 12, 2012, Roger Sr. signed Inter-vivos, a Living Trust July 10, 2012 (App.145a) appointing his 5 sons, Roger Jr, Lyle, Lux, Andrew, and Peter as successor Trustees.(App.145a)

Attorney Robert V. Elder filed March 1981 a Generation Skipping form 706 tax return telling the IRS the 9 Harrison Children were the sole owners of the Peter Lux Jr. Estate. Attorney Robert V. Elder also filed a Generation Skipping form 706 tax return February 1977 for Lyle Lux Harrison's wife, Alta Bowers. That 706 informed the IRS the 9 Harrison Minor Children were the sole beneficiaries of +$100,000 in cash. Lyle Lux Harrison opened at Merrill Lynch 8 Trust accounts numbered and tied to the Children's social security numbers. The accounts were to accrue interest and farm income of no less than $500,000 a year for 44 years. The Trust accounts were moved from Merrill Lynch to Hardware State Bank while Judge Dan L. Flannell was Attorney over the Banks Trust department as "of Counsel". The 9 Harrison Children have never received any of their trust funds and never signed giving their money away. Judge Dan Flannell was a material witness as to what happened to the Trust money and the 9 Trust accounts for the Harrison Children.

All documents giving the Harrison Children's Trust income away and filed in the Moultrie Courthouse for the past 44 years, conflict with the federal tax documents Attorney Robert V. Elder filed with the IRS.

For the past 44 years, Judge Dan L. Flannell has confiscated, converted, and reallocated approximately $23 Million of

Trust assets, through the vehicle of Hardware State Bank. During this pending court case, Moultrie County has confiscated no less than +$1.35 Million of Trust funds. Judge Dan Flannell even went so far as to pay himself a "management fee" of +$79,000 for managing the seized Trust property from the Harrison family for 6 years during this pending lawsuit. In addition, Judge Flannell paid his former law firm $39,000 to "represent" Hardware State Bank during the case.

The Harrison family never authorized or agreed at any time, to give any Trust money to anyone other than the 5 Trustees of the Trust.

At the March 27, 2012 hearing, Judge Flannell confessed to the Harrison family, "if Hardware State Bank becomes a party to this case, I must recuse myself, because I was the former 'of counsel' of the Bank,". This by default makes Presiding Judge Dan L. Flannell the "Guardian Ad Litem" for the Harrison Children. Judge Dan L. Flannell also stated, "if Attorney Robert V. Elder becomes a party to this case I must recuse myself because he is my personal friend."

Judge Flannell appointed Hardware State Bank as Farm Manager over the Trust September 17, 2012, +2 years before the Trust was added as a party to the case.

Hardware State Bank CEO, E. Ray Duncan was put on the witness stand on April 2013 by Attorney Philip Nathanson. Under oath he stated, "The Bank doesn't have to pay taxes, because Judge Dan L. Flannell told me I don't have to". Of course the Courthouse court reporter altered these transcripts!

Judge Dan L. Flannell threatened in April 2013 to "jail the 9 Harrison Children from oldest to youngest until each one signed away their interest to Hardware State Bank".

Judge Flannell threatened Roger Jr. if he didn't dissolve his father's trust, and become the personal representative for his father's estate he would be jailed. Roger Jr. refused under any circumstances to become the personal representative, and was jailed for 7 days.(App.132a) Roger Jr. declared, as his entire family did, his father, Roger L. Harrison Sr. died TESTATE. Roger Jr. appealed his sentence to the Honorable Illinois Appellate Court 4th District, and was denied. Plaintiff's filed a 2nd Amended Complaint falsely stating Roger Jr. was the personal representative, and the 4th District entertained this fantasy. Roger Jr. is NOT the personal representative, and signed an affidavit stating that he is NOT. Roger Jr. is a Trustee.

December 15, 2014, 4 months after being substituted from cases 13L7 and 13CH57, Judge Dan L. Flannell signed an Order to incarcerate Lyle R. Harrison unless Lyle withdrew a counterclaim filed against Hardware State Bank.(App.100a) Lyle of course refused, and was incarcerated for 211 days. Around the 180th day of Lyle's wrongful incarceration, Judge Dan Flannell threatened Lyle during a Court hearing and said, "I will give you a life sentence in that jail unless you withdraw your counterclaims against Hardware State Bank." The court transcripts were again altered. Current presiding Judge, Richard L. Broch, also went along with this nefarious scheme. Declaring to Lyle in the presence of his Attorney, "you will rot and die in that jail unless you sign away your trust income to Hardware State Bank". Lyle's Attorney filed an affidavit with the FBI stating the Judge said this.

In accordance with Illinois Supreme Court rule 68, from 2011 – 2016,(App.161a) Judge Dan Flannell filed annually with the Illinois Supreme Court his financial disclosure forms. Those annual forms signed by Judge Flannell itemize Common Stock ownership in Hardware State Bank. The entire time all 6 cases(11CH27, 13CH35, 13L7, 13CH57, 13CF47, 13P26) against the Harrison family were pending, Judge Dan Flannell retained common stock ownership in Hardware Bank. Judge Flannell also lied to the Illinois Supreme Court telling them NO cases were pending for 6 years against ANY entity he had common stock in.(App.161a) When in 2014, Judge Dan L. Flannell signed an Order of incarceration, "until Lyle withdrew his counterclaims against Hardware State Bank".(App.100a)

The honorable Illinois Appellate Court 4th District stated that although Judge flannell had +$100,000 dollars of debt with Hardware State Bank, Judge Flannell was still impartial. According to them, unlike every branch of the US military, debt presents no conflict of interest.

US Bank filed 3 fraudulent deeds, and filed false tax returns with the State of Illinois. Harry's Inheritance Tax Return itemized +$20,000 paid in Taxes, when the Treasurers of all counties involved told the Harrison's, "no taxes were ever paid to Springfield or Moultrie County as a result of Harry Harrison's death."

Lyle spoke on the phone with Attorney Registration and Disciplinary Committee (ARDC) Chief investigator, Attorney Peter Rotskoff. Attorney Rotskoff told Lyle to file a Motion for substitution of Judge and force Judge Flannell to leave the case. If Judge Flannell will not leave the case, "I will get in my car and drive down to Moultrie County and personally force him to leave the bench". Lyle filed 3 motions before Judge Flannell signed the December 7, 2016 final order. All three motions were denied, and an arrest warrant was issued for Lyle because he filed a Motion for substitution on Judge Dan L. Flannell.

Judge Richard L. Broch, an appointee of Judge Dan L. Flannell, dismissed in error Lyle's counterclaims against Hardware State Bank in sister cases 13CH57 and 13L7. Lyle was released from jail after the counterclaims were dismissed by Judge Richard Broch.

Upon release from jail, Roger Jr., Lyle, and Andrew Harrison met with the IRS. Upon seeing the evidence, the IRS issued a $17.8 Million tax lien(App.167a) October 7, 2015 against Hardware State Bank **and** US Bank in the name of the Roger L. Harrison Sr. Trust. US Bank falsified the probate file of Harry Harrison, filed false tax documents with the Courthouse, filed 3 fraudulent deeds on the Trust property, and also illegally converted Trust income. While the 2015 $17.8 Million IRS tax lien was pending against Hardware Bank, Judge Dan L. Flannell continued to "reappoint" for 2016 and 2017 Hardware State Bank as; "a neutral third-party, independent farm manager" of the seized Trust farmland. Judge Flannell continued to pay himself an annual "management fee" as well.

Criminal case 13CF47 is currently pending before the Illinois Supreme Court and was filed against Lyle to coerce Lyle into signing away his Trust interest to the former CEO of Hardware State Bank's daughter, Amy Willoughby. This case was a total failure. Should the Illinois Supreme Court fail to dismiss pending criminal case 13CF47, case 13CF47 will also be appealed to this Honorable Court.

Attorney Robert V. Elder obtained the law firm of his relative, Attorney Francis Purvis, after Attorney Purvis left Moultrie County. Francis Purvis died in California in 1995 at the age of 90. Attorney Robert V. Elder filed all relevant documents for the Peter Lux jr. Estate. Lyle and Roger Jr. sent subpoena to Attorney Elder in 3 cases. Attorney Robert V. Elder filed a motion to quash, and requested Lyle be jailed for sending him to answer for the Estate which he settled. 30 days after Atty Elder filed his quash, Judge Dan L. Flannell jailed Lyle for 211 days. In criminal case 13CF47, all public defenders and Attorney's were forbidden from speaking to, calling as a witness, communicating or sending subpoena to Moultrie Attorney Robert V. Elder.(Judge Flannell's personal friend)

Based upon documents filed by Attorney Robert V. Elder, Hardware State Bank is currently allocating 100% (+$500,000) of the Harrison Trust funds to Attorney's, Judges, or people in the community. None of which are a beneficiary of the Trust. Basically, when Harry died in August 19, 1973, all income from the Trust was supposed to go into 9 Trust accounts for the Harrison children. This amounts to at least $500,000 per year, not including natural gas revenue. Since the Harrison Children didn't take their distribution until 2012, +44 years of accumulated money(+$23 Million) should be in the bank for the Harrison Children. It's not there.

The stolen laundered money does not include the natural gas that Hardware State Bank has been illegally siphoning off the

Trust property for more than +44 years. As recently as January 8, 2018, all 9 of the Harrison's received, in the mail, a letter and tax Form 1099 from Hardware State Bank (n.k.a.Community Bank). This letter stated that according to Judge Dan L. Flannell's final December 9, 2016 Order,(App.39a) the Harrison's had to file their Federal income taxes according to the demands of Hardware State Bank. This letter was of course ignored. What's next? Incarceration again for refusing to file Federal taxes in a way that allows Judge Flannell to steal? Incarceration for not filing your taxes as the Judge orders/criminal contempt of court? The Appellate Court 4th District stated the Harrison's did not show up for the final hearing so Judge Flannell ruled against them.(App.1a) Lyle mailed to the Courthouse, 4 Objections, 3 days before the final hearing on December 7, 2016. Judge Dan L. Flannell refused to allow the Circuit Clerk to file 2 of Lyle's objections. Moreover, Lyle and Roger Jr. never showed up, because Judge Flannell JAILED them the last time they came to court for objecting to Judge Flannell's repeated threats to incarcerate them(App.132a;100a) unless they gave Trust funds to his Bank. No rational person would give away $22 Million dollars of Trust money. No sane person would go to a courthouse or appear before a Judge that jails them for "petitioning their government for redress".

The irony of this court cases is. The Trabue and Lux family left Europe because the corrupt government at that time seized their farmland and gave it away. NOW, the government of Illinois is kicking their descendants off their Trust property, (1,440 acres) and taking away their farm property they legally paid inheritance taxes on the 9

Harrison Children to receive. Taxes were paid at the death of Peter Lux Jr. to make sure the Nine (9) Harrison Children (descendants) received the property without the burden of taxes. Poetic isn't it?

The Sixth Judicial Circuit and the 4th Appellate Court has blessed Judge Flannell's regime in an opinion that expands the widespread disagreement among the lower courts over what limits, if any, due process imposed on a judge. The Illinois Supreme Court has denied to hear 4 separate appeals, and the 4th Appellate Court has ruled against the Trust beneficiaries 6 times. One appeal simply asked for the release of Lyle from jail, because a life sentence for "petitioning the government for redress of grievances"(1st Amendment Right) is too harsh. The appeal was denied. Judge Broch told Lyle in front of his Attorney, "you will rot and die in that jail until you sign away your property and money to Hardware State Bank." The transcripts were of course, altered again.

REASONS FOR GRANTING THE PETITION

I. The Opinion below upends the Courts long standing Precedent.

A. The General Constitutional rule is that Governments must provide due process before confiscating property

Two years before the Living Trust of Roger Sr. was made a party to the court case, on September 17, 2012,(App.92a) Judge Flannell seized all Trust farmland. The Harrison family appealed, and the 4th District denied the 1st Appeal.(App.62a)

Attorney Philip Nathanson argued before the 4th District Appellate Court Judge Dan L. Flannell had an interest in Hardware State Bank, and therefore appointing Hardware over the Trust was not due process. Attorney Nathanson also argued that because Judge Dan Flannell communicated ex-parte with Hardware Bank, it was not Due Process. The 4th District denied the appeal.(App.62a)

Basically, the Honorable 4th District Appellate court allowed the Judge to appoint Hardware State Bank, an entity that had stolen over +$22 Million from the Children's trust, an entity currently paying Judge Dan Flannell dividends, an entity which had emptied the 9 Harrison's Children's trust accounts, and an entity which committed $17.8 Million in Federal Tax evasion on one of the parties to be appointed over the Trust. Even though the Trust was not a party to the case until November 2014.

This Court has long held that due process requires governments to provide an opportunity to be heard before confiscating property unless an exigent circumstance requires immediate confiscation. Allowing the government to confiscate first and provide process later puts innocent people in the position of having to prove their entitlement to their own property. The Illinois 4th District Appellate Courts opinion turns this established constitutional rule on its head. Rather than require pre-deprivation process as this Court has long required, the Appellate Court dissented. That is wrong. The requirement that governments must generally provide process before confiscating property is a rule, not a suggestion that is up for case-by-case reevaluation. The Illinois

Appellate 4th Districts decision discards many decades of this Court's precedent, while eradicating a core constitutional protection found in the 4th Amendment. Relevant quote of that law is, "the right of the people to be secure in their persons,... against unreasonable search and seizure, shall not be violated, and no warrants shall issue but on probable cause." Trust real estate was seized 2 years BEFORE the trust was even sued.

Lyle was appointed as successor Trustee and farm manager, by his father, Trustee Roger Harrison Sr.. In lawful possession of his ancestors farm. Moultrie Court seized, under color of law, Trust farmland and Trust property from him, 2 years BEFORE the trust was even a party to the case. This is wrong.

This honorable Court has also long held that due process includes the right to be heard before a fair and impartial judge. This Court has long held the 14th Amendment as relevantly stated here, "Nor shall any State deprive any person of life, liberty, or property, without due process of law:"

This Amendment has always been interpreted by this Court to include a fair and impartial judge.

II. Judge Dan L. Flannell should have recused himself from the case.

A. Judge Flannell was the former "Of Counsel" of Hardware State Bank

Judge Dan L. Flannell admitted at the March 27, 2012 hearing, "I must recuse myself if Hardware State Bank becomes a party to this case, because before I became a Judge, I was the Of counsel for Hardware

State Bank." Judge Flannell became a judge in 1986. Thus, Judge Flannell was "Of Counsel" from 1976-1986, which is the exact time Lyle Lux Harrison set up 6 Trust accounts for only the grandchildren of his Son, Roger Sr.(App.172a) Attorney Robert V. Elder filed a Generation Skipping Tax form 706 with the IRS February 1977 at the death of Alta Harrison. The form 706 has $100,000 listed in 6 trust accounts itemized for the Harrison Children.(App.172a) No accounts were set up for Charlotte or her daughters. What happened to those 6 numbered trust accounts? Only Judge Dan Flannell knows, because he was the Of Counsel.

B. Judge Flannell is a current Common Stock shareholder in Hardware State Bank

From years 2011-2016 Judge Dan L. Flannell filed his financial disclosure forms with the Illinois Supreme Court. The Form Judge Flannell filed in 2014 is shown in the appendix. (App.161a) We didn't include all 6 years, because he filed the same info for 6 years. The Honorable Appellate Court 4th District doesn't think it's a big deal Judge Flannell was a common stock holder. They say its okay, because his shares were "de minimus".(App.1a) However, this Court has ruled that the Due Process Clause requires judges to recuse themselves in cases where the judge has a conflict of interest. For example, in Caperton v. A.T. Massey Coal Co.(2009), this Court ruled that a justice of the Supreme Court of Appeals of West Virginia had to recuse himself from a case involving a major contributor to his campaign for election to that court.

1. How does the 4th District Appellate Court know the shares Judge Flannell has are de Minimus? According to them, they don't know how many total shares are in the bank, and they don't know the "value" because Flannell never disclosed this to the Illinois Supreme Court.(App.161a) Our filing stated the record was "E" class investment, which meant judge Flannell had over $100,000-$250,000 invested in Common Stock. The 4th District said we were wrong, his shares were de minimus. However, he violated Supreme Court Rule 68 because he never stated the full amount.

2. Judge Flannell lied for 3 years, telling the Illinois Supreme court no cases were pending(App.161a) against Hardware Bank, when he signed an order incarcerating Lyle for filing a Counterclaim against Hardware State Bank.(App.100a) If Flannell was following the law, Why did he lie?

C. Judge Flannell is a "witness" to the proceedings and was to be called as a witness

What happened to those 6 numbered trust accounts set up in 1976 for the Harrison Children? Only Judge Dan L. Flannell knows, because he was the Of Counsel for Hardware State Bank. He was to be called as a witness, but how can we call a judge as a witness in a case in which he is presiding? The 4th District ignored this issue and refused to write about it.(App.1a)

D. Judge Flannell was the Guardian Ad Litem for the 9 Harrison Children's Trust Accounts, thus he has an interest in the outcome of a case in which he presides?!

What happened to those 6 numbered trust accounts set up in 1976? Only Judge Dan Flannell knows, because he was also de facto Guardian Ad Litem the for The Harrison Children/Hardware State Bank. How can we find out when Judge Flannell was presiding in the case? The 4th District was silent about this issue.(App.1a)

For these 4 reasons, Judge Dan L. Flannell should have recused himself from the case, and he certainly should not have jailed Lyle. Judge Flannell threatened Lyle in the presence of his attorney and in the presence of 6 police officers. He threatened Lyle with a Life Sentence in jail, if Lyle did not sign away all interest in the Trust to Judge Flannell. Judge Flannell failed, and Lyle never signed. However, a grave injustice was done, and Due Process was denied because Judge Flannell would not step down. Lyle filed 3 motions to substitute Judge Flannell, and still he would not recuse himself. Judge Flannell instead signed an Order of Incarceration to prevent Lyle from filing an appeal.

When Lyle filed his first appeal in case 13L7 and case 13CH57, Lyle was incarcerated and couldn't file a brief in time. The appeal was dismissed. Judge Flannell signed a second order to incarcerate the same day he signed the final order December 7, 2016. However, this time Lyle left the State of Illinois and remained safely under Federal Custody for the entire appeal.

III. To Prevent the (Illinois) State Courts from continuing to be used as a vehicle to commit Federal Tax evasion, and seize Estates/Trusts from innocent children

The State of Illinois has a very long history of using the State Court system to commit Federal Tax Evasion. Throughout the 1960's and 1970's the IRS noticed that all throughout the USA, Judges, Attorney's, and landowners were increasing their assets without paying any Federal Estate OR income taxes. Thus, the IRS revised the entire tax code in 1976 concerning Trusts. After 1976, if a person had any Trust asset generating income, they had to file a Tax return with an EIN (Employee Identification Number) for that Trust. In other words, you had to file your trust taxes according to a Trust so the Federal Government would obtain their fair share of Tax. The IRS noticed that in Illinois, the law was continuing to be broken at an alarming rate. Illinois Judges in particular were using the Illinois State Court System to take Estates from Trusts, and then laundering the Trust money through, "banks" or "receivers" that each Judge owned common stock in. Thus, the money became untraceable to the IRS, and the Federal Government was being robbed of not Millions, but Billions in Inheritance Tax revenue. Sometime in late 1979, the IRS criminal division approached the FBI to launch a joint task force. That IRS/FBI joint operation was called, OPERATION GREYLORD. At least 3 undercover Attorney's were recruited by the FBI, and for the first time in US history, the FBI bugged the Judge's chambers in Cook

County, Illinois(Chicago). Immediately the operation was a massive and resounding success. The task force quickly found the biggest criminals were Judges working in the Illinois Courthouse. The Judges were taking Trust property and Trust funds and laundering the assets through small banks they owned Stock in. Thus, they were cleverly avoiding ESTATE tax AND INCOME tax. And Because Illinois has the largest amount of Trusts, the IRS discovered the scam.

Operation Greylord resulted in 79 Indictments of Court Officers. 22 of those indicted were Illinois Judges who were convicted and sentenced to more than 10 years. Today more than 35 years later, OPERATION GERYLORD, is still the FBI's largest and most successful operation against criminals on US soil.

Against that backdrop we have Illinois Circuit Judge Dan L. Flannell. Judge Flannell was the de facto, Guardian Ad Litem, for the 9 Harrison Children's Trust accounts at Hardware State Bank. Judge Dan Flannell is also a key witness as to who and when the +$22 Million was taken from the 9 Harrison Children's Trust accounts. Judge Dan L. Flannell is a current common Stockholder in Hardware State Bank.

Should this Honorable Court deny our Petition for Writ of Cert, the baby boomers during the next 20 years will be passing over $20 Trillion in assets to the next generation. The Illinois Judges will continue this shell game of tax evasion and the federal government(IRS) will be robbed of Billions, if not more.

There is no other vehicle which can be used to obtain Justice, certainly not in Illinois. The result of this Court's action will determine if Illinois Judge's continue to use "procedure" or FAKE civil cases like this one, to partition trust without paying taxes. What they cannot legally obtain in a probate, they will obtain in a FAKE civil case. The probate of Roger Sr. gives Charlotte nothing. According to chancery case 36-CH-63, which the entire Harrison family signed, Charlotte gets nothing. Now suddenly after 6 years in Court, the 1440 acres of the Trabue and Lux Estates are divided up; Hardware State Bank takes 480 acres, the former CEO of Hardware State Bank, Francis' Purvis daughter(married to Attorney Floyd Willoughby) gets 320 acres, and Charlotte's husband, Attorney Rollin C. Huggins Jr. gets 320 acres. All tax free!!?

You see, a law degree means when you don't get real estate in a probate, you simply file a deed, and file a civil case and you get it all tax free! Isn't procedure fun! You can now use procedure in Illinois to get real estate for free, so why work a job, when you can just steal?

In addition, should the Federal Court fail to uphold the law, the result will be 2 classes of citizens. Those under the law, and those above the law. Those above the law will not be paying taxes on what they steal, and those under the law will be. Prudent landowners now see this case, and instead of investing in land and growing their business lawfully, they will now invest in a law degree to avoid paying any real estate taxes. A bribe to an Illinois Judge or Receiver will suffice, because after all, the transcripts and deeds can always be altered to suit the situation at hand.

IV. To Prevent the State Courts and

Judges from incarcerating innocent people with life-sentences, or until those innocent persons sign away their assets to the Judge or entities in which the Judge has an interest in

Last week, Kentucky Judge Tim Nolan was sentenced to 20 years in a State prison for his ongoing role in sex trafficking. Judge Nolan pled guilty to 21 counts of trafficking (Minors) girls and women. Apparently, Judge Nolan was signing Orders, ordering women and minor girls to be incarcerated unless they had sex with him. Decent people applaud the Kentucky court system for at least some measure of Justice.

Unfortunately, in Illinois, no such Justice has been available. When the Harrison family appealed to the 4th District Appellate Court they were sanctioned. Judge Dan Flannell routinely threatened and then incarcerated 3 members of the Harrison family(Andrew, Lyle, and Roger Jr.) for a combined 299 days,(App.100a;132a) because they refused to dissolve their family trust. They refused to sell their Farm or Trust property to Hardware State Bank.

No decent country in the world incarcerates their people for filing a counterclaim against or exposing corruption. All 4 court cases were filed against the Harrison family, and we responded because we were sued. It is natural to respond with a counterclaim. It is our First Amendment right to petition the government for redress of grievances. A valid counterclaim is not contempt of court, it is common sense. Lyle has 5 earned college degrees including; 2 Masters, and MBA in international finance and an Engineering degree. Roger Jr. is an ordained Minister and has 2 earned degrees.

We have no criminal record and are law abiding. Its crazy that Judge Dan Flannell incarcerated us simply because we won't give him our property. Absurd.

V. To leave closed Moultrie Probate Case # 13-P-26 of Roger L. Harrison Sr., because the family closed it Four (4) years ago March 2014

Roger L. Harrison Sr. died TESTATE September 19, 2012. Roger Sr.'s probate was closed March 2014 with nothing in it, but $10,000 of credit card debt. His surviving spouse and children unanimously took all their interest in the Peter Lux Estate through the Roger Sr.'s living trust, not through his Will. Roger Sr.'s probate was closed by the Harrison family March 2014. Every year since 2014, the probate has been closed and reopened by Judge Flannell as a pretext to continue this FAKE civil case. Our Aunt Charlotte inherited nothing, and never claimed to inherit anything from anyone., In over 7,000 pages of court filings, never once or one time did Charlotte Huggins or her daughters claim to inherit any property from any family member. Charlotte filed her claim as a 7th class creditor of the Estate of Roger L. Harrison Sr. Probate Case 13-P-26 clearly shows Charlotte Huggins has no claim other than a cancelled partnership set up by her husband, Tax Attorney Rollin C. Huggins Jr. Her partnership owns no property or assets. It was a fraudulent corporation designed to conceal the true ownership and avoid federal taxes. Her husband, Attorney Rollin C. Huggins' Jr. is a tax attorney, and set up this corporation to trick the Harrison family out of their trust income.

The Honorable Appellate Court 4th District berated and scolded the Harrison family for "dilatory" tactics. Going so far as to tell the Harrison's they wasted the Courts time with appeals. With Roger Sr's probate opened year after year with $10,000 of credit card debt in it, why isn't the probate closed? The Harrison family closed the probate March 2014. Simply because the tax evasion of Judge Dan Flannell and his appointee, Richard Broch, want to commit is not possible as long as our Trust exists. They both are attempting to dissolve the Trust and then use Roger Sr's probate case to commit Federal Tax Evasion. I cite no cases here other than my father's probate, because common sense will suffice. Why would a Judge keep a probate open +5 years after someone has died when no assets($10,000 debt) are in their estate? In addition, when receiving the 2011 annual property tax bills, we noticed the names on the tax bills were titled; Harry Howard Harrison and Lyle Lux Harrison. These 2 ancestors have been dead for +37 years. How can a tax bill be titled in the name of 2 dead people? First Illinois had 20,000 dead people vote in the election, now Illinois titles tax bills in the name of dead people to avoid paying Federal Estate or Income Tax! Upon seeing this, we immediately met with the Moultrie County Treasurer Marci Thompson, who told us, "Go see Attorney Robert V. Elder, he handles the tax bills on this real estate!" After meeting with Attorney Robert V. Elder, he confessed to Federal Tax Evasion and warned us not to tell the IRS on him. Lyle and Andrew Harrison told the Moultrie County prosecutor, Jeremy Richey, and he refused to prosecute Attorney Robert V. Elder. He also refused to update the tax bills!

In Illinois is appears to be standard operating procedure to commit Federal Tax Evasion using the Illinois Court system, or titling farmland with dead people.

VI. To Clarify to ALL the Courts(The Illinois Appellate 4th District) Only People Convey property, not Deeds

The Honorable Appellate Court 4th District is wrong. None of the Peter Lux Jr. Estate was conveyed to Charlotte Huggins or her daughters. According to the Peter Lux Jr. Inheritance Tax Return filed in Moultrie County May 1923, all his property passed under his will to his wife, Mary E. Lux as sole Executrix. There is over +50 pages of on the stand, under oath testimony of all the Attorney's, that ALL his property passed under his will. This was signed by Judge John Grider and filed in the Moultrie County Courthouse for public record.

Mary E. Lux as Executrix/Trustee signed a generation skipping Trust, the 1924 Declaration of Trust.(App.137a/142a) Mary Lux appointed her oldest Grandson, Harry Howard Harrison as successor Trustee for the Peter Lux Estate. NO farmland from the Peter Lux Estate passed under the Will of Mary E. Lux. Mary Lux's Inheritance Tax Return is filed in the Moultrie Courthouse October 1933 and signed by Hardware State Bank CEO, Francis Purvis.

Harry's Estate plan is found in Moultrie Court case 36-CH-63. Harry Howard Harrison signs (App.118a) with his brother Lyle Lux Harrison and his mother, Susan Myrtle Harrison agreeing to keep all the farmland in Trust forever for the Harrison children.

Hardware State Bank signs(App.137a) the Trust agreeing to take responsibility for the Beneficiaries(Benefit) of Harry Howard Harrison. Hardware State Bank CEO, Francis Purvis, also signed Moultrie Case 36-CH-63 admitting the 9 Harrison Children will receive their ownership, In Trust.

This is so basic, when a review is done of the Inheritance Tax returns of the family; Peter Lux Jr., Mary Lux, Harry Harrison, Lyle Lux Harrison, and Roger Harrison Sr. It is painfully obvious who the owners of the Peter Lux Jr. Estate are. Charlotte and Amy Willoughby could not obtain any property through the probates, so they simply filed civil cases; 13L7, 11CH27, and 13CH57. The judge then jails our family, until we sign what they want. Provided of course his bank continues to receive revenue another 480 acres of stolen farmland. This time they failed, and now the entire State of Illinois knows, along with the IRS.

Criminal case 13CF47 was filed against Lyle to coerce a signature. They failed. However, during the Trial, Lyle was forbidden from speaking to, or sending summons to the Attorney who settled the Estate, Attorney Robert V. Elder. The prosecutor spent 3 days telling the Jury, property is conveyed by deed. Absurd. People convey property. The 4th District and the 6th Judicial Circuit cling to this fantasy of deeds conveying ownership. Right now, the Probates and Inheritance tax returns, doesn't match who is receiving the income. That's why the IRS issued the tax liens.

Should this Honorable Court ignore this case, Billions will be lost in Federal Tax revenue as Illinois has more trusts than any other state in the USA.

VII. To Resolve the current cases so the Harrison's do not have to file Mandamus on every Judge or Elected official who participated in the tax evasion scheme

How can this issue best be solved? How can we be heard? November 2016, Mandamus #121585 was filed by the Harrison brothers with the Illinois Supreme Court. 3 weeks later, Judge Dan L. Flannell announced his early retirement. However, before Judge Flannell left the bench, he issued his final orders in our court case and the same day he issued a warrant to arrest Lyle Harrison, for failure to appear. It appears the only way to get rid of any impartial judge is to file a Mandamus. What can we do about the Illinois 4th District Appellate Court? They also are complicit. They knew or should have known of Judge Flannell's and Attorney Robert V. Elder's federal tax evasion. Chief Judge of the Honorable 4th District is Rod Steigmann. A personal friend of Judge Dan Flannell. Judge Steigmann signed the first order.(App.62a)

A felony should not be overlooked by the officers of the Court. Knowledge of a felony and failure to stop it, makes them complicit in, (Misprison of Felony). Roger Jr. and Lyle just want to lead an honest life, farming their property they inherited. If the Court fails to hear this Writ, we have no choice but to continue filing Mandamus on all the Judges AND elected officials we have met with or will meet with concerning this issue. Our Trust tax returns will continue to be filed every year on the whole Peter Lux Jr. Estate, exactly as the IRS instructed.

VIII. For the Federal Government to Prevent.

A. Losing all Inheritance Tax Revenue to the State of Illinois

Whatever the excuse the 6th Judicial Circuit or the Honorable Appellate Court 4th District wants to give, the Federal Government is being robbed of Tax revenue. When a court says, a deed conveyed an interest in land. What they are really saying, we are going to allow tax evasion, because a deed cannot be taxed, only a person can be taxed. If the Supreme Court doesn't take this case, the ruling on Cases; 13L7, 13CH57, 11CH27, and 13CF47 will stand until the IRS files. Moreover, because we have met with over 100 law firms, the majority of Trust firms and lawyers are watching this case. They want to see if they can convey property and not pay taxes.

After filing ARDC complaints on 5 Attorney's (Rollin C. Huggins Jr, Robert V. Elder, Duane Deters, Twila Garrett, Craig Runyon) and a JIB complaint against Judge Flannell, one would expect the Court to at least investigate or disbar One Attorney or Judge. Nada, not one. One Federal case was filed against Public Defender, Twila Garrett just to fire her.

The Courts rulings are so absurd, the next time there is a murder, why not file a case against the knife, the drug needle, or handgun? Since according to Central Illinois

Courts, deeds convey interest in real estate, therefore knives kill people. Absurd. The Court is now ruling against fictitious people, signing false orders against Roger Jr. claiming he is the personal representative? That's crazy. Roger Jr. refused and was jailed for 7 days(App.132a) because he refused to sign, but instead remained as Trustee.

B. To Prevent Creating Civil Unrest, Anarchy, and Revolution

It has been said, "every war ever fought in history was over real estate". I am not sure if that is true, but it sounds true. A couple of years ago in Iowa, more than 20 farmers shot bankers in the face, killing them for stealing their land. November 28, 2015, while in Downtown Chicago shopping for black Friday, +20,000 people took to the streets because of the Laquan McDonald shooting(He was shot 9 times in the back) demanding that the following people be fired; Chicago Chief of Police Gerry McCarthy, Cook County Prosecutor Anita Alvarez, and Chicago Mayor Rahm Emmanuel. 3 days after the citywide protest, December 1, 2015 Police Chief Gerry McCarthy resigned.

It is obvious after being in court 7 years, with 6 court cases. Not one document filed in over +20,000 pages Charlotte Huggins or her daughters inherited or bought this farm property, because she didn't. Not one document in over +30,000 pages claims Amy Lou Willoughby (Cases 13L7 And 13CH57) or Hardware State Bank inherited or bought farmland, because they didn't. Both women claim we owe them money or land and filed court cases against the Harrison family. The trust never gave them anything, signed a contract, or promised, so how are they on Trust land, and all trustees/beneficiaries are kicked off Trust property? Attorney Robert V. Elder filed twice with the IRS (March 1977 & March 1981), saying we owned the Peter Lux Estate in Trust since we were 2 months old. The prosecutor Mr. Luke McNeill, refused under any circumstances to allow subpoena to Estate Attorney Robert V. Elder. The attorney that settled the Peter Lux Estate on the Harrison Children. How can Justice occur with this much corruption? At the March 27, 2012 hearing, Judge Flannell verbally assaulted our father, Roger L. Harrison Sr. to such an extent, 6 months later, he died. Because of the actions of Judge Dan L. Flannell, he caused, in part, the wrongful death of Roger L. Harrison Sr. What would you do if a Judge verbally assaulted your father for 3 hours because he wouldn't sign away the Trust assets of his Children to the Judges bank?

In 2015, Lyle filed a motion to consolidate 5 out of the 6 cases, and was denied. Somebody went through great lengths to pretend to default my family and take our land. Do you think the Harrison family is the only family Judge Flannell and Judge Broch have robbed? If someone stole +$22 Million from you, and attempted to steal +$15 Million in real estate from your Trust, and after 6 years, then filed a criminal case against you. What would you do?

CONCLUSION

For the foregoing reasons, the petition for certiorari should be granted. But in the alternative, and at the least, this Honorable

Court should hold this petition pending a decision by the IRS in Tax Court.

Respectfully submitted,

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For Themselves

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