



Luke E. Harriman

PARTNER

Luke advises high-net-worth individuals and families on trust and estate matters.



Industries

[Family Office Services](#)

Practices

[Private Clients, Trusts & Estates](#)

Education

Chicago-Kent College of Law, JD, class rank 1/272, 2013

University of Chicago, BA, Honors, Economics, 2009

Offices

[Chicago](#)

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Luke advises high-net-worth individuals and families in comprehensive estate planning. Licensed in both Illinois and Florida, he regularly counsels clients on tax and other implications of changing residency. He also works with both individuals and corporate fiduciaries in estate and trust administration.

Client Work

- Formulates and implements sophisticated estate and gift tax planning strategies.
- Represents individuals and corporate fiduciaries in all aspects of estate and trust administration.
- Counsels private foundations and public charities regarding corporate governance, federal tax exemption, and state attorney general oversight.

Publications, Presentations & Recognitions

Publications

- “Illinois Estate Tax and Real Property: Best Practices for Residents and Non-Residents,” *Illinois State Bar Association’s Real Property Newsletter* (Jan. 2023)
- “Estate Planning in an Uncertain Time,” *CPA Practice Advisor* (Nov. 17, 2021)
- “A Better Alternative to Withdrawal Rights in Trusts for Children,” *Investment News* (Oct. 13, 2020)
- “Estate Planning for New Parents,” *First Time Parent Magazine* (April 2018)

Presentations

- “The Illinois Trust Code: Highlights for Fiduciaries,” Illinois Bankers Association, Webinar

(Sep. 11, 2024)

- “Overview of Estate, Gift and Generation-Skipping Transfer Tax” Chicago Estate Planning Council, Webinar (Feb. 6, 2024)
- “Overview of Estate, Gift and Generation-Skipping Transfer Tax,” Chicago Estate Planning Council, Webinar (Feb. 2, 2023)
- “529 Plans: Estate Planning Magic,” Southern Arizona Estate Planning Council (Jan. 21, 2022)

Boards, Memberships & Certifications

Memberships

- Chicago Estate Planning Council, Chicago Bar Association Trust Law Committee

Life Beyond the Law

Outside of work, Luke enjoys running, cycling, reading science fiction, and playing with his son and twin daughters.

Bar Admissions

[Illinois](#)

[Florida](#)