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Cook County Recorder

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POWER OF ATTORNEY

I, Paula Thielman, of 2515 E. Olive Apt4E, Arlington Heights, IL
hereby appoint my son Leslie R. Thielman, of
500 Kewaunee Ct Prospect Hts, IL to be my attorney to exercise the powers
hereinafter set forth in my name and on my behalf.

Article 1

1.1 My attorney's powers shall not be exercisable unless and until my attorney receives written notice that I am incapacitated. I shall be deemed incapacitated when a physician familiar with my condition certifies that I am unable to transact ordinary business, and my attorney may rely on that certification. Any person dealing with my attorney shall be fully protected in assuming that my attorney has received written notice that I am incapacitated in compliance with this paragraph.

1.2 I intend that this power of attorney shall continue in effect my death, regardless of my physical or mental condition. Every person dealing with my attorney shall be fully protected in relying on this instrument until that person receives actual notice of its revocation. If I am adjudged a disabled person and a guardian of my estate is appointed under Illinois law (or a similar adjudication and appointment is made in another state), this power of attorney shall continue and my attorney shall account to my guardian or other personal representative for all money and property that has come into my attorney's hands.

1.3 If my attorney has received written notice that I am incapacitated as provided in paragraph 1.1 and I subsequently act to revoke this instrument, if my attorney in good faith questions whether I am then able to transact ordinary business, my attorney may decline to honor my purported act of revocation unless and until my attorney is satisfied, or a court determines, that I am capable of transacting ordinary business.

1.4 Upon my death my attorney shall account to the personal representative of my estate for all money and property that has come into my attorney's hands.

Article 2

After my attorney receives written notice that I am incapacitated, as provided in paragraph 1.1, my attorney shall have continuing power to collect all of my property and assets, except as follows:

2.1 My attorney shall not be responsible for collecting any property unless and until my attorney receives actual notice of the identity and location of that property.

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2.2 My attorney shall not be required to collect or dispose of any of my automobiles, household furniture and furnishings or other articles of household or personal use or ornament that are in my home or that I am using, but my attorney may take reasonable steps to protect such property by insurance or otherwise.

2.3 Where I own property in joint tenancy with one or more others, or hold property in a revokable trust for one or more beneficiaries, my attorney may sever the joint tenancies and terminate such trusts to the same extent that an Illinois court would permit a guardian of my estate to do so but my attorney may act without court order.

Article 3

3.1 My attorney shall have full power and authority for me and in my name and stead to manage all of my property, and in this connection shall have all of the powers with respect to my property given a trustee under the Illinois Trustee and Trustees Act (Illinois Revised Statutes, Chapter 17, Sections 1651-1690) from time to time in effect.

3.2 Without limiting the generality of the foregoing, I specifically empower my attorney:

(a) to have access to and to enter at any time any safe deposit box in my name (or in my name jointly with any other person or persons); and to remove any or all of the contents of any such box and to surrender any such box;

(b) to execute and to file my income tax return, gift tax return or declaration of estimated tax for any year, or any other tax return or report; to represent me before any office of the Internal Revenue Service, the Illinois Department of Revenue or in any administrative agency or court with respect to tax matters;

(c) to employ agents, attorneys, investment counsel, accounts, brokers, custodians and proxies and to delegate to them such powers as my attorneys deem advisable;

(d) to do business with banks, and particularly to endorse all checks and drafts made payable to my order and collect the proceeds; to sign in my name checks on all accounts standing in my name, and to withdraw funds from said accounts, and to open accounts in my name or in his name as my attorney-in-fact;

(e) to deal with all insurance policies owned by me insuring my life as if he was the owner thereof; including the power to designate or change any beneficiary, borrow available funds, cancel or renew, pay premiums and transfer ownership; and

(f) to employ domestic servants, companions, nurses or doctors to care for me; to admit me to or secure my release from any hospital; to consent on my behalf to any treatment or surgical procedure for any injury or disease from which I may be suffering; and to have access to any medical records pertaining to my physical or mental condition or any communications, oral or written, from any doctor engaged to treat me. Any doctor engaged to treat me may rely on this power of attorney in divulging information as to my mental or physical condition. As used herein, "doctor" includes physician, surgeon, osteopath, psychologist and other health care professionals.

Article 4

4.1 My attorney shall be reimbursed for all reasonable expenses incurred in connection with services hereunder and may charge reasonable compensation for services.

4.2 My attorney may resign by written notice to the successor attorney.

4.3 Every successor attorney shall have all the rights, powers, discretions and duties given to or imposed upon the original attorney. A successor attorney shall have no duty to inquire into the acts of any predecessor attorney and shall not be liable for any act or omission of any predecessor attorney. Any person may, without liability, rely on the written certification of a successor attorney that such successor has been appointed and has power to act.

4.4 No person dealing with my attorney shall be under any obligation to see to the application of any money paid to my attorney or to inquire into the validity or propriety of any act of my attorney or into any of the provisions of this instrument.

4.5 My attorney shall be liable only for willful default, not for errors of judgment, and shall have power to bind me or my property without binding my attorney personally.

4.6 My attorney may employ any legal, accounting, brokerage or investment counseling firm of which my attorney may be a member and pay both such firm and my attorney reasonable compensation for services.

4.7 If I am adjudged to be a disabled person, I name my son Leslie R. Thielman, as guardian of my person and estate. (I excuse the guardian from giving bond or security.)

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I have executed this instrument on 3-24, 1998.

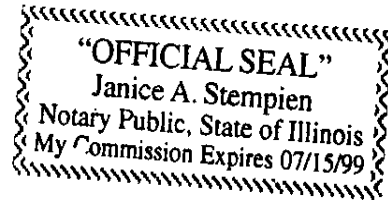
Paula Theisman

State of Ill.)
County of Cook) SS.

The undersigned, a notary public in and for the above county and state, certifies that Paula Theisman personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me in person and acknowledged that she signed and delivered the said instrument as her free and voluntary act, for the uses and purposes therein set forth, including the release and waiver of the right of homestead.

Dated: 24th April, 1998

Janice A. Stempien
Notary Public



The undersigned hereby accepts her/his appointment as attorney-in-fact as aforesaid, as of the date last above written.

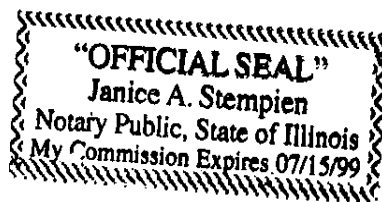
Paula Theisman

State of Ill)
County of Cook) SS.

The undersigned, a notary public in and for the above county and state, certifies that Paula Theisman personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me in person and acknowledged that she signed and delivered the said instrument as her free and voluntary act, for the uses and purposes therein set forth, including the release and waiver of the right of homestead.

Dated: April 24th, 1998

Janice A. Stempien
Notary Public



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UNIT NUMBER 7-4 "E" IN BRANDENBERRY PARK EAST CONDOMINIUM
DELINEATED ON A SURVEY OF THE FOLLOWING DESCRIBED REAL ESTATE
LOT 1 IN UNIT NUMBER 1, LOT 2 IN UNIT NUMBER 2, LOT 3 IN UNIT
NUMBER 3 AND LOT 4 IN UNIT NUMBER 4 OF BRADENBERRY PARK EAST BY
ZAEI, BEING A SUBDIVISION IN THE SOUTH EAST 1/4 OF SECTION 21,
TOWNSHIP 42 NORTH, RANGE 11 EAST OF THE THIRD PRINCIPAL
MERIDIAN, WHICH SURVEY IS ATTACHED AS EXHIBIT "A" TO THE
DECLARATION OF CONDOMINIUM RECORDED AS DOCUMENT NUMBER 25108489
TOGETHER WITH ITS UNDIVIDED PERCENTAGE INTEREST IN THE COMMON
ELEMENTS, IN COOK COUNTY, ILLINOIS

PERMANENT INDEX NUMBER: 03-21-402-014-1232

Machato.

*Gene Rinker
170 Lake Cook Rd. #145
Buffalo Grove Il. 60089*



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