ArentFox Schiff LLP
Attorneys

Luke E. Harriman

PARTNER

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

Practices

Private Clients, Trusts & Estates
— Trust & Estate Disputes
— Estate Planning

Education

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

University of Chicago, BA, Honors, Economics, 2009

Offices	Phone	Email
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Luke provides nuanced and proactive counsel to high-net-worth individuals, families, family offices, and corporate fiduciaries. The core of his practice is comprehensive estate planning, with equal emphasis on sophisticated tax planning and sensitive family issues. Luke also works closely with family members and corporate fiduciaries on estate and trust administration following the death of a loved one. A significant part of his practice involves "restructuring" existing estate plans to provide greater simplicity and tax leverage for families. Luke is licensed in Illinois and Florida and regularly counsels clients on the impacts of changing residency from one state to another. He frequently writes and speaks on topics in estate planning for organizations such as the Chicago Estate Planning Council, the Illinois State Bar Association, CPA Practice Advisor, and Investment News.

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)

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“Estate Planning for New Parents,” *First Time Parent Magazine* (April 2018)

Presentations

- “A Comprehensive Look at Formula Valuation Clauses,” American Bankers Association, Webinar (Sep. 4, 2025)
- “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