

**In re Lacoulton Walls**  
Attorney-Respondent

Commission No. 2025PR00001

**Synopsis of Hearing Board Report and Recommendation**  
(February 2026)

The Administrator brought a single-count complaint against Respondent, alleging that he engaged in misconduct by committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as a lawyer in other respects, in violation of Illinois Rule of Professional Conduct 8.4(b), based upon his conviction of witness tampering, falsifying records in a federal investigation, and making false statements to a federal investigator. Respondent did not file an answer to the complaint, resulting in the allegations and charges of the complaint being deemed admitted pursuant to Commission Rule 236. Based upon the admitted allegations and charges, the Hearing Board concluded that Respondent violated Rule 8.4(b). Considering Respondent's serious misconduct as well as significant aggravating factors, including prior misconduct and failure to take responsibility for his actions, the Hearing Board recommended that Respondent be suspended for four years and until further order of the Court.

**BEFORE THE HEARING BOARD  
OF THE  
ILLINOIS ATTORNEY REGISTRATION  
AND  
DISCIPLINARY COMMISSION**

In the Matter of:

**LACOULTON WALLS,**  
Attorney-Respondent,  
No. 6197052.

Commission No. 2025PR00001

**REPORT AND RECOMMENDATION OF THE HEARING BOARD**

**DEFAULT PROCEEDING**

SUMMARY OF THE REPORT

Based upon Respondent's guilty plea in federal court to the felony charges of witness tampering, falsifying records in a federal investigation, and making false statements to a federal investigator, the Hearing Board found that Respondent committed a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as a lawyer, in violation of Rule of Professional Conduct 8.4(b). Taking into account Respondent's serious misconduct as well as significant aggravating factors, including prior misconduct, the Hearing Board recommended that he be suspended for four years and until further order of the Court.

INTRODUCTION

The default hearing in this matter was held remotely via Microsoft Teams videoconference on October 30, 2025, before a panel of the Hearing Board consisting of Stephen S. Mitchell, Chair, Giuliana Martinez Martinez, and Julia Whitman. Rory P. Quinn represented the Administrator. Respondent was not present when the hearing began, but eventually joined the videoconference and represented himself.

**FILED**

February 24, 2026

**ARDC CLERK**

## PLEADINGS AND MISCONDUCT ALLEGED

The Administrator brought a single-count complaint against Respondent pursuant to Illinois Supreme Court Rule 761(d), alleging that Respondent engaged in misconduct by committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as a lawyer in other respects, in violation of Illinois Rule of Professional Conduct 8.4(b), based upon his conviction of witness tampering, falsifying records in a federal investigation, and making false statements to a federal investigator. As addressed in more detail below, Respondent did not file an answer to the complaint. Consequently, the hearing panel chair granted the Administrator's motion to deem the allegations and charges of the complaint admitted pursuant to Commission Rule 236, and the matter proceeded to a default hearing on the issue of sanction.

## PROCEDURAL HISTORY

The Administrator filed the complaint against Respondent on January 9, 2025. Respondent agreed to accept service of the complaint by email and was served on January 30, 2025. Respondent's answer was due on February 20, 2025, but he did not file an answer. At the first telephonic prehearing conference on April 30, 2025, in which Respondent participated, the hearing panel chair set a new deadline of July 1, 2025 for Respondent to file his answer, and scheduled another telephonic prehearing conference for July 1, 2025.

At the July 1 prehearing conference, in which Respondent participated, Respondent requested additional time to discuss the matter with the Administrator. The hearing panel chair granted his request and scheduled another telephonic prehearing conference for August 7, 2025.

At the August 7 prehearing conference, Administrator's counsel informed the chair that Respondent emailed him that morning and asked him to move the time of the prehearing conference, to which Administrator's counsel responded that he could not change the time of the

prehearing conference. Respondent did not call in to the prehearing conference. The hearing panel chair entered an order scheduling a further telephonic prehearing conference for August 28, 2025, and stating that, if Respondent failed to call in to the August 28 prehearing conference, it would proceed without him. Respondent failed to call in to the August 28 prehearing conference, at which the hearing panel chair set a hearing date of October 30, 2025.

Because Respondent did not file an answer to the complaint, on September 4, 2025, the Administrator filed a motion to deem the allegations and charges of the complaint admitted. Respondent did not file a response to the motion, nor did he file his answer. Consequently, on September 17, 2025, the hearing panel chair entered an order granting the motion to deem the allegations and charges of the complaint admitted. The Clerk's Office served Respondent with that order at both the street address and the email address at which it had been serving previous orders. The email was returned as undeliverable, but the envelope with the hard copy of the order was not returned to sender.

The default hearing was conducted by videoconference on October 30, 2025. Respondent was provided with a link to join the videoconference and instructions about how to do so, but he did not join the videoconference by 9:30 a.m., the time at which it was scheduled to commence. The hearing panel chair asked the Clerk of the Commission to contact Respondent to remind him about the hearing, and delayed the start of the hearing to give Respondent time to join. The Clerk of the Commission informed the chair that she reached Respondent by telephone, and he stated that he was unaware that the hearing was taking place that morning. The Clerk of the Commission re-sent the videoconference link to Respondent at an email address that he provided to her. As of 9:52 a.m., Respondent had not yet joined the hearing, which commenced in his absence. At about 10 a.m., Respondent joined the hearing that was in progress and made an oral motion to continue

the hearing, which, after hearing argument from both parties, the hearing panel chair denied. Respondent then fully participated in the hearing, and was permitted to testify about mitigating factors and present a closing argument.

### EVIDENCE

The Administrator's Exhibits 1 through 5 were admitted into evidence. Respondent presented no exhibits but testified on his own behalf.

### FINDINGS OF FACT AND CONCLUSIONS OF LAW

In attorney disciplinary proceedings, the Administrator has the burden of proving the charges of misconduct by clear and convincing evidence. In re Winthrop, 219 Ill. 2d 526, 542, 848 N.E.2d 961 (2006). When, as in this matter, the hearing panel chair has granted the Administrator's motion to deem the allegations and charges of the complaint admitted, "all factual allegations and disciplinary charges shall be deemed admitted and no further proof shall be required." Comm. R. 236.

**The Administrator charged Respondent with committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as a lawyer, in violation of Rule 8.4(b).**

#### A. Summary

Based upon the allegations and charges that were deemed admitted, Respondent committed a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as a lawyer, in violation of Illinois Rule of Professional Conduct 8.4(b), stemming from his conviction of witness tampering, falsifying records in a federal investigation, and making false statements to a federal investigator.

#### B. Admitted Allegations

From January 2009 to July 2011, an individual with the initials C.C. recruited third parties he referred to as "straw buyers" to purchase eight properties from an individual named J.D. These

straw buyers agreed to apply for mortgages using documents falsified by C.C. In return, J.D. would make payments to C.C. and the straw buyers. Respondent represented J.D. in the sale of seven properties to these straw buyers. (Compl. at pars. 4-6).

On November 7, 2015, Respondent met with J.D., who informed Respondent that J.D. was being investigated by federal criminal investigators for participating in fraudulent mortgage transactions, including the sale of the aforementioned properties. Respondent told J.D. not to admit any wrongdoing, and to falsely tell investigators that the payments to a co-conspirator were for construction work performed to rehab the properties before their sale, and therefore did not need to be disclosed in the HUD-1 closing statements. (Compl. at par. 7).

On November 24, 2015, Respondent again met with J.D. and advised him to prepare and furnish to federal investigators fraudulent invoices that would reflect construction work that C.C. ostensibly performed on the properties. Then, Respondent advised J.D. to create fraudulent “scope of services needed” documents that would be maintained by J.D.’s companies. (Compl. at par. 8).

On December 3, 2015, Respondent met with J.D. again. Respondent examined the grand jury subpoenas issued to J.D.’s companies and stated “now I’m getting it. It opens my mind up to more that can be done, because I see more.” Respondent then created on his computer a fictitious document entitled “Scope of Construction Work for Independent SubContractors” (“subcontractor form”). Respondent instructed J.D. to use this form for all his files and provide them to the grand jury to explain undisclosed payments to C.C. and others from the proceeds of the property transactions. Respondent gave J.D. multiple copies of the subcontractor form. He verbally advised J.D. to hand-write fictitious numbers on the forms, and he told J.D. that the forms should have “dirt on em” and “be a little messy,” Respondent finally advised J.D. that he should “beat em up”

and “crinkle em up” so as to “really throw those motherfuckers off” when the forms were furnished to the grand jury. (Compl. at par. 9).

On December 16, 2015, Respondent met with J.D. and reviewed the completed subcontractor forms. After his review, Respondent stated “you want it to look like it’s a couple years old.” Respondent advised J.D. to scratch out some of the numbers and write in new numbers in the same spot because “these are worksheets, they [are] not supposed to look pristine and proper.” Next, Respondent crumpled several of the documents up, told J.D. to make photocopies so the documents “can’t be analyzed,” and to get all HUD-1 statements out of his home and computer in case of a search. (Compl. at par. 10).

On July 22, 2016, Respondent met with federal investigators, who asked if he had ever seen the subcontractor forms before or had any involvement in filling them out. Respondent replied that he did not remember seeing them and denied any involvement in filling them out. (Compl. at par. 11).

In May 2019, a federal grand jury in the Northern District of Illinois charged Respondent and co-defendant C.C. in an eight-count indictment. Counts six, seven, and eight of the indictment charged Respondent with the offenses of witness tampering, falsifying records in a federal investigation, and making false statements to a federal investigator. In November 2023, Respondent entered a voluntary plea of guilty to counts six, seven, and eight of the indictment. In November 2024, he was sentenced to time served, six months of home confinement, and three years of supervised release. (Compl. at pars. 12-14).

### C. Analysis and Conclusions

It is professional misconduct for a lawyer to “commit a criminal act that reflects adversely on the lawyer's honesty, trustworthiness or fitness as a lawyer in other respects.” Ill. R. Prof. Cond. 8.4(b). In disciplinary proceedings, “proof of conviction is conclusive of the attorney’s guilt of the

crime.” Ill. S. Ct. R. 761(f); see also In re Scott, 98 Ill. 2d 9,16, 455 N.E.2d 81 (1983) (stating that, where the attorney has been convicted of a crime, the conviction is conclusive evidence of guilt of the offense).

Respondent was convicted of the federal felony offenses of witness tampering, falsifying records in a federal investigation, and making false statements to a federal investigator. Because fraudulent conduct was a part of Respondent’s conviction, he committed criminal acts that reflect adversely on his honesty, trustworthiness, and fitness as a lawyer. See In re Teitelbaum, 13 Ill. 2d 586, 589, 150 N.E.2d 873 (1958) (holding that fraudulent conduct on the part of an attorney resulting in his conviction necessarily carries the connotation of moral turpitude). Accordingly, Respondent violated Rule 8.4(b).

#### EVIDENCE IN MITIGATION AND AGGRAVATION

Respondent testified that he taught business law at Triton College, coached an AAU youth basketball team, and provided *pro bono* legal services to seniors. He also testified that he previously served as an Assistant United States Attorney and Assistant State’s Attorney. (Tr. 33.)

Respondent testified that he did not represent J.D. with respect to the federal investigation of the real estate transactions and that his only involvement in the investigation was to refer J.D. to criminal defense attorneys. Respondent further testified that he thought another attorney was representing J.D. in the federal criminal investigation; that whatever he told J.D. was just talk between two people who knew each other well; and that, in his mind, it did not matter what he told J.D. because he thought that anything he told J.D. would be filtered through the other attorney, who would tell J.D. what to do and whether what Respondent said was correct or not. (Tr. 17, 19-21, 26-28, 34, 37-38.) Respondent testified that he did not defraud anyone, did not cause harm to anyone but himself, and “got nothing” from helping J.D. (Tr. 27, 29, 32.)

### Prior Discipline

In 2002, the Court suspended Respondent for one year for misappropriating more than \$8,700 in real estate closing funds belonging to his clients, as well as for making misrepresentations in his sworn statement and in a letter responding to the Administrator's request for information. In re Walls, 01 CH 92, M.R. 18406 (Nov. 26, 2002).

### RECOMMENDATION

#### A. Summary

Based upon the serious nature of Respondent's misconduct, and considering the minimal mitigating and extensive aggravating factors, the Hearing Board recommends that Respondent be suspended for four years and until further order of the Court.

#### B. Analysis and Conclusions

The Administrator urged us to recommend that Respondent be disbarred for his misconduct. Respondent, in turn, argued that his conduct warrants a lengthy suspension but not disbarment. In determining appropriate discipline, we are mindful that the purpose of these proceedings is not to punish, but to safeguard the public, maintain the integrity of the profession, and protect the administration of justice from reproach. In re Edmonds, 2014 IL 117696, ¶ 90. While we strive for consistency and predictability, we recognize that each case is unique and must be decided on its own facts. In re Mulroe, 2011 IL 111378, ¶ 25.

In arriving at our recommendation, we also consider those circumstances that may mitigate or aggravate Respondent's misconduct. In re Gorecki, 208 Ill. 2d 350, 802 N.E.2d 1194 (2003). In mitigation, we accept Respondent's testimony that he engaged in civic volunteer activities and provided *pro bono* legal services. He also testified about his previous service as a federal and state

prosecutor. However, as discussed below, we find his service as a federal and state prosecutor to be aggravating rather than mitigating.

We did not consider in mitigation any of Respondent's testimony that his only role in the federal criminal investigation of J.D. was to refer J.D. to criminal defense attorneys, and that he assumed J.D.'s attorney would correct anything he said that was wrong. That testimony directly contradicts the charges to which he pled guilty, and therefore impeaches the conviction and the factual basis of it. See In re Pennock, 06 SH 06, M.R. 21442 (Mar. 22, 2007) (Hearing Bd. at 16) (quoting In re Ciardelli, 118 Ill. 2d 233, 239-40, 514 N.E.2d 1006 (1987); In re Williams, 111 Ill. 2d 105, 113, 488 N.E.2d 1017 (1980)) (an attorney "may not relitigate the issue of guilt at a disciplinary proceeding, but may, for the purpose of mitigation, present evidence of the circumstances surrounding the crime *as long as such evidence does not impeach the conviction or 'the factual allegation of the charges to which he pleaded guilty'*") (emphasis added). Moreover, we find that testimony to be aggravating rather than mitigating, as it demonstrates that Respondent continues to minimize his role in the federal investigation of J.D. and abdicate full responsibility for his actions.

We also find it aggravating that Respondent was a former prosecutor who surely knew better than to advise J.D. how to conceal wrongdoing, regardless of whether or not J.D. had other lawyers representing him in the federal criminal investigation. We find it inconceivable that any responsible attorney, much less a former prosecutor, would not understand the ethical ramifications of instructing a client or former client how to conceal information from and lie to federal investigators. Cf. In re Terronez, 2011PR00085, M.R. 26213 (Nov. 20, 2013) (finding it aggravating that respondent engaged in criminal conduct while he was Rock Island County State's Attorney, noting that he "intentionally violated the same laws that he enforced against others").

We also find aggravating Respondent's lackluster participation in his disciplinary proceedings. He failed to file an answer to the complaint, which resulted in the allegations and charges of the complaint being deemed admitted. He participated in some but not all of the prehearing conferences. He failed to appear for his hearing at the designated time, and would not have appeared at all but for the fact that the hearing panel chair instructed the Clerk of the Commission to contact him and remind him about the hearing. Even if his email address and/or mailing address changed at some point prior to hearing, it was Respondent's responsibility to keep the ARDC apprised of his correct contact information, particularly when he was fully aware that he was in the midst of disciplinary proceedings against him and that his law license was at stake. We are concerned that his sporadic participation in his own disciplinary proceedings indicates that he may represent clients in the same unacceptable manner, which poses a risk of harm to the public and legal profession.

Finally, we find Respondent's prior discipline to be significantly aggravating. While the prior matter occurred over two decades ago, it included conduct disturbingly similar to his misconduct in this matter, in that Respondent made misrepresentations to the Administrator in order to conceal his misconduct. That Respondent engaged in two instances of serious misconduct involving an attempt to conceal wrongdoing gives us little confidence that Respondent will refrain from engaging in the same type of misconduct in the future.

While we find Respondent's conduct inexcusable, we have considered that it was relatively limited in scope and time. For that reason alone, we are recommending a lengthy period of suspension rather than disbarment. But we also recommend that Respondent's suspension continue until further order of the Court based upon three aggravating factors: his prior misconduct, his inadequate participation in this matter, and his refusal to take full responsibility for the criminal

conduct to which he pled guilty. Those factors cast doubt on Respondent's willingness or ability to abide by his professional responsibilities. We believe that, if Respondent desires to practice law again after his period of suspension ends, he should be required to demonstrate that he is able and willing to do so ethically before he is permitted to resume practice.

Weighing the nature of Respondent's misconduct with the mitigation and aggravation present in this matter, we conclude that a suspension of four years and until further order of the Court is appropriate and supported by precedent. We found In re Palivos, 05 CH 109, M.R. 26127 (Sept. 25, 2013), to be most analogous to this matter in terms of the underlying criminal conduct. In Palivos, the respondent was convicted of conspiracy to obstruct justice for his role in a scheme to create false documents in response to a federal subpoena. Specifically, he told another attorney representing one of the parties being investigated that it would be helpful if the other attorney had notes in his file to document a fabricated dispute that was part of a real estate transaction in which the buyer and seller defrauded the lenders. He then told the other attorney how to manufacture the notes to make it appear as though they had been written contemporaneously with the fabricated dispute. He was sentenced to 12 months plus one day in prison and given two years of supervised release. The Hearing Board found a significant amount of mitigation, including compelling character witnesses and a substantial amount of *pro bono* and volunteer work. In aggravation, the respondent was disciplined once before, but the misconduct was not serious and he received a censure. The Hearing Board declined to recommend disbarment because it found that the respondent did not engage in a series of calculated acts over an extended period of time, but rather that his involvement was limited in degree and time. It recommended a three-year suspension, retroactive to the date of the respondent's interim suspension more than seven years earlier because of the significant amount of mitigation present.

In Palivos as in this matter, the respondent obstructed justice by instructing another individual how to fabricate documents in order to conceal criminal conduct. Also, in that matter as in this matter, the underlying criminal conduct was relatively limited in scope and time. Notably, the respondent in Palivos received a harsher sentence for his criminal conduct than Respondent did here. What distinguishes Palivos from this matter is the substantial amount of mitigation that was present in that matter, which is reflected in the Hearing Board's recommendation and Court's imposition of a retroactive suspension that essentially allowed the respondent to resume practice immediately. Here, in contrast, there was little mitigation and substantial aggravation, which is reflected in our recommendation of a longer suspension that is not retroactive and, most significantly, continues until further order of the Court.

The Administrator cited In re Aubel, 2015PR00055, M.R. 28179 (Sept. 22, 2016), as support for disbarment. In that matter, the respondent pleaded guilty to obstruction of justice and filing a false income tax return. He admitted that he paid about \$7,000 toward the mortgage payment of an individual in exchange for that individual not providing information to federal agents about the respondent's use of credit cards belonging to his bankruptcy clients. He also admitted that he willfully filed false tax returns between 2007 and 2011, causing a total tax loss to the government of about \$69,000. For that conduct, he was sentenced to seven months in prison and ordered to make restitution of \$82,000 to the IRS and other entities. He was disbarred.

We find Aubel less similar than Palivos to this matter for two primary reasons. First, the respondent in Aubel devised and implemented a scheme to conceal his own criminal conduct. Second, he engaged in the additional misconduct of filing false tax returns over a four-year period, which caused an almost \$70,000 tax loss to the government. We find that misconduct to be

