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## Tribute to Professor Leon Gabinet

Lewis Katz

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*Lewis Katz*<sup>‡</sup>

A TRIBUTE TO PROFESSOR LEON GABINET ON THE  
OCCASION OF HIS (SEMI) RETIREMENT

How fitting that the day after Professor Gabinet's retirement party, he arrived at the law school bright and early and started to prepare his fall course, Insurance Law. Anyone who was surprised that Leon would be teaching the semester after he retired simply doesn't know him. Having surrendered his tenure and his second chair, Leon, now a professor *emeritus*, now is also an adjunct volunteering to teach a new course because the law school needed someone to teach Insurance. It is no surprise since Leon has been doing what the law school needed done for forty-six years, from interim dean to professor of tax *par excellence* to volunteer fund raiser. During the student disturbances following the unlawful killings down the road at Kent State University, the law school had been taken by a group of well-meaning, "radical" students who wanted the law school to cancel classes in solidarity with the protesters at Kent State. Lou Toepfer,<sup>1</sup> our mentor-father figure, then the dean of the law school, told Leon and me to get it back. We saw our duty and talked the students out of the law school, after they had "voted" to let us in and consented to talk with us.<sup>2</sup> But this short essay is about Leon Gabinet, not the student revolt, and his life could be the subject of a movie which would make Leon very, very pleased, because it is truly the story of one of the Greatest Generation.

Leon is the product of a long line of Talmudic scholars and teachers. Little wonder he turned out to be one himself, though in a

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† Lewis R. Katz is the John C. Hutchins Professor of Law at Case Western Reserve University School of Law.

1. Dean Toepfer's son, then an undergraduate student at the university, had been part of the group that had "occupied" the law school. It was not a light-hearted lark to everyone. The late Professor Sidney Jacoby, who had lived through similar demonstrations in Berlin in 1933, and who had to flee Germany, hurriedly packed his files and took them home.
2. In retrospect, it is my opinion that the students were right, and we were wrong. (I'm not sure Leon agrees with my assessment to this day.) It was not just an excuse to cancel classes; the law school and university should have closed in solidarity with the protestors of the Kent State shootings and the Cambodian bombings. The President of the United States and his National Security Advisor were huddled in the White House keeping close track of how many students were on strike and how many schools were closed. We should have been on that list.

very roundabout way. After all, what could be more Talmudic than the U.S. Tax Code? Retirement or not, Leon is at the law school bright and early every weekday (and some weekend days—old habits are hard to break) and remains a great teacher, scholar, song-and-dance man, and the law school's dirty old man.

For a kid from a small *shtetle* in Poland who made it out before the Germans arrived, Leon has had quite a career.<sup>3</sup> For those of you who know nothing of history, they were not Mel Brooks's Nazis. As a Chicago kid watching the war from America, he was dying to get into it and kill the Germans who were killing his people. So, he joined the U.S. Navy and was promptly sent to the Pacific front to fight the Japanese. He survived the war, even though he had a ship blown up from under him, was discharged in Seattle, and promptly fell in love with the Northwest.

When he returned to Chicago, he enrolled in the University of Chicago, where he received an undergraduate degree, attended medical school—yes, medical school—for two years, where he was first in his class<sup>4</sup> and then discovered his lifelong intellectual home in the law. Leon will tell you that the University of Chicago Law School transformed his life, influenced by such greats as Ed Levi, Karl Llewellyn,<sup>5</sup> and Soia Mentshikoff. Leon's life was transformed by his experience at the University of Chicago,<sup>6</sup> but it wasn't law school, it was love. It was at Chicago that Leon met and married the love of his life, Laille Schutz.

But duty once again interrupted love and university life. The few Jews who survived World War II in Europe had to get out. And the only place for them to go was Palestine. The road to Palestine was blocked by the British Navy, the mandate power. Leon left Laille and the University of Chicago and joined a small group of Jewish veterans of the U.S. Navy who defied the British blockade. On rickety,

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3. To make things a little more perilous than necessary, Leon's parents had immigrated to Chicago but returned to Poland because his mother was homesick. Fortunately, they reconsidered that decision, leaving Poland and returning to Chicago before the war broke out.
  4. Perhaps medicine was not the right fit. Though the resident diagnostician of this law school for the past 46 years, when I was hurting as we marched and sat through the proceedings one graduation many years ago, Dr. Leon diagnosed my malady as gas in the transverse colon, which was his usual diagnosis and right on most occasions. He was not right that day, as later that evening I had my appendix removed.
  5. Llewellyn, really? How many great would-be lawyers ran from the discipline after they were required to read the *Bramble Bush*? See KARL N. LLEWELLYN, *THE BRAMBLE BUSH* (1951).
  6. Right out of *The Old Bunch* by Meyer Levin. See MEYER LEVIN, *THE OLD BUNCH* (1937).

unseaworthy vessels, Leon and his coterie transported Jewish refugees from Europe, slipping past the British blockade and unloading their human cargo at night on the Mediterranean beaches.<sup>7</sup> Sometimes they made it; sometimes they did not. One vessel on which Leon sailed was caught by the British, and its passengers and crew, including Leon, were interned on Cyprus. When the job was done, Leon returned to the University of Chicago, where he excelled, and to his beloved Laille.

After law school, Leon wanted to settle in the great Northwest, which he had fallen in love with on his way home from the war. He clerked for a justice of the Oregon Supreme Court and later joined a law firm in Portland, where he practiced tax law and became a partner. But somehow that was not enough. The past generations of teachers and scholars in him pushed him to seek something more, and that something more was teaching and writing in law.

Fortunately for our law school, our delegation to the law school hiring “meat market” was led by our Dean, the great Svengali, Louis Toepfer, who had hired three of us to come with him to Cleveland two years earlier. I suspect that Lou Toepfer looked upon Leon as the calming hand to slow the revolution Toepfer’s young turks had begun two years earlier. Toepfer worked his magic and persuaded Leon to move his family of five to Cleveland.

I don’t know if Leon slowed or joined the revolution, but he was a marvelous fit. He taught Federal Income and Estate and Gift Tax for forty-six years. I never once heard a student complain about Leon or his classes. He succeeded in an almost impossible task: he made tax law accessible. Forty-six years’ worth of CWRU law students have graduated with a competency in tax law that is probably unequalled at any other law school. He made it fun, an accomplishment which I am confident is unequalled at any other law school.<sup>8</sup> Leon’s students have gone on to success as tax partners in the major law firms and consulting firms all over the country as well as within the Internal Revenue Service itself. And they were always well-prepared on the day they started.

He also found success in his scholarship and authored the lawyer’s practice book on *Tax Aspects of Marital Dissolution*. He served as interim dean for a semester during chaotic times when Toepfer became acting president, and that semester taught Leon that he had come here to teach and write, not dean. He has the distinction of

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7. See *Exodus* (United Artists 1960).

8. I studied Tax law at another law school. I would have died of boredom had the professor not had a pronounced Kentucky accent which I found fascinating. When citing to the Tax Code he referred to “Section 121 (b)(2)(A) eye, eye, eye.” Unlike our students, I don’t remember anything from Federal Income Tax except “eye, eye, eye.”

being the first holder of two endowed chairs at the law school. He was named the David L. Brennan Professor of Law in 1987, and then in 2011 he was honored again when Coleman Burke, one of Leon's former students, and fellow hockey player,<sup>9</sup> endowed the Coleman T. Burke Professor of law in Leon's honor but also on the condition that Leon, by then a half-time member of the faculty, become the first person to hold the chair.

Leon and I walked around the north campus once or twice every day, weather permitting (which means about eight to nine months in our climate) for forty-three years ever since the law school moved into its current quarters. The frequency of those walks decreased the past year or two as we each developed conditions that made walking difficult. A year ago during one such walk, Leon said to me that we have been friends for forty-five years, and no harsh word had ever passed between the two of us. For law professors, that may be worthy of the *Guinness Book of World Records*. We certainly have not always agreed on every subject. Our disagreements ranged from the law school (mostly about deans) to politics, but we have always agreed on the fundamentals of a quality legal education. And whatever disagreements we had, they never interfered in our very close friendship.

No issue has divided Leon and me more and longer than the event of Leon's retirement. For at least five years Leon has threatened to retire. My inevitable response worked until last year. Leon switched from full-time to part-time classroom teaching sixteen years ago (although he continued to teach me both semesters). Even though half-time, the quality of Leon's teaching never flagged. He has always recognized the humanity of our students. But even while only teaching one semester, Leon continued to come into the office every day during the semester he was not teaching. I suggested to Leon that he not think about retiring until he figured out how to stay home one day during the semester he was not teaching. And that argument seemed to work until last year when he cut me off and told me that was the year. I would be more upset and bereft if he hadn't at the same time volunteered to teach Insurance Law this semester, though technically retired, and if he did not continue to come to the office every day. So, as long Leon continues to teach (especially me) and so long as he is here every day to oversee the well-being of the law school, *a bi gezunt*,<sup>10</sup> because that's my kind of retirement.

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9. Leon played hockey with law students until he was sixty-five.

10. "As long as you are healthy."