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## Tribute to Professor Erik Jensen

Leon Gabinet

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Erik might be retiring, but he won't be going away. Happily for the law school, he will keep his office and continue his research and writing. He'll still be defending the Queen's English,<sup>29</sup> making bad puns,<sup>30</sup> helping to coordinate a lecture series devoted to tax law and the law of nonprofit organizations, and casting a jaundiced eye on the world. From my purely selfish perspective, this is wonderful news. I'll be able to continue our long-running friendship. But I am confident that I speak for everyone in thanking Erik for all that he has done for the law school over the years and wishing him all the best.

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*Leon Gabinet†*

Erik Jensen arrived at Case Western Reserve University School of Law just in time to find that Dean Lindsay Cowen, who had interviewed him, was leaving the deanship and that a new dean, Ernest Gellhorn, was now in place. It must have been a bit unnerving to this tall, soft spoken Scandinavian. He was newly arrived from Cornell Law School and a stint at Sullivan & Cromwell in New York. Prior to that, he had been an undergraduate at MIT and then a graduate student in Political Science at the University of Chicago. It was the latter connection that intrigued me, since I myself was a product of both the College and Law School at the University of Chicago. I was immediately predisposed in his favor, particularly as I was now the only tax teacher on the faculty and Erik wanted to be a tax professor. My predisposition was buttressed by an interview with Erik, where I realized that he knew his stuff, that he approached the vast field of federal taxation with great thoughtfulness and that he would be an invaluable colleague—especially to me. The years—now decades—have proved me right. He is and has been an invaluable colleague and a good friend. Many is the time I have wandered into his office with some tax issue that puzzled

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29. *E.g.*, Erik M. Jensen, *Propositions in the Constitution*, 14 GREEN BAG 2D 163 (2011); Erik M. Jensen, *Can't Trust Officials Who Don't Talk Right*, PLAIN DEALER (CLEVELAND), Oct. 16, 1993, at 7-B; Erik M. Jensen, *Is It a Crime to Murder the Queen's English?*, PLAIN DEALER (CLEVELAND), July 1, 1988, at 5-B; Erik M. Jensen, *Let's Hope Grammar Steps Up to the Plate in Indians' Telecasts*, PLAIN DEALER (CLEVELAND), Apr. 1, 2015, at E6.

30. *E.g.*, Erik M. Jensen, *Wher's the Beef? Buffalo Law and Taxation*, 36 N.M. L. REV. 517 (2006) (analyzing *Wher v. Commissioner*, No. 4350-03S, 2004 WL 1921830 (T.C. Aug. 30, 2004), a tax case involving a bodybuilder's unsuccessful attempt to deduct the cost of buffalo meat that he allegedly consumed to enhance his prospects in competitions).

† Coleman P. Burke Professor Emeritus of Law, Case Western Reserve University School of Law.

me, and invariably he shed light and clarity on a knotty problem. He has brought the same light and clarity to his writing on a variety of tax issues. He is an acknowledged expert on Section 1031 exchanges and, more recently, on the history, origin, and meaning of the taxing power. He has taught a difficult and daunting course, to wit, the partnership tax provisions of the Internal Revenue Code. I consider this a heroic undertaking. Unlike many legal academics who distance themselves from the practicing bar, Erik has maintained close connections to the Cleveland Metropolitan Bar Association and has been one of the planners, organizers, and speakers at the annual Cleveland Tax Institute.

Thus far I have only spoken of Erik as a professional, but he is a many-sided man. It did not take me long to discover that we both share a love of classical music, that we both regard the Cleveland Orchestra—a world class ensemble—as a national treasure, and that we both adhere to the view that the Cleveland Museum of Art is one of the country's outstanding art museums. But that isn't all. It turns out that Erik is a baseball enthusiast and knows more about baseball than any person I have encountered, with the exception, perhaps, of our colleague Jonathan Entin. The two of them are walking baseball encyclopedias. Who but Erik Jensen would know that the Chicago Cubs' right fielder in 1937 was Frank Demaree (I hesitate to ask who but Erik would care)? Erik is a staunch supporter and fan of our own Cleveland Indians. In fact, he owns part of a group of four season ticket seats in the first and second row along the right field foul line at Progressive Field. I have from time to time had the pleasure of watching the Indians play in those seats. I must report, though, that many, many years ago, when I first accompanied Erik to a ball game at the old Cleveland Stadium (now no longer in existence), the Indians lost to the Boston Red Sox 24–5. Nevertheless, we have lived to see better days for “the Tribe.”

Erik Jensen was drafted into the U.S. Army in 1968. After basic training, he was sent to Military Police School and was then assigned to a military police company in Germany where he stayed until his honorable discharge in 1970. It is hard for me to imagine Erik Jensen as an M.P. I have rarely met a more peaceable, reflective person than Erik Jensen. He assures me, however, that his M.P. company was assigned to guard military facilities and that he was not obliged to hit unruly GI's on the head with a billy club. I expect that Erik was a good soldier and that our military assets in Germany were safe in his hands. In 1968, when so many young men were resisting the draft, he did not do so. He explains that draft dodging would not have played well in Brigham City, Utah, the small town where his parent resided. I suspect, however, that he had better reasons than the good opinion of small town America.

As of June 30, 2016, Erik Jensen retired and officially attained emeritus status. It is no surprise that I see him in his office every day working at something. The easy retired life is not for Erik Jensen. Moreover, it was always my fond hope that he would follow me as the holder

of the Coleman P. Burke Chair. As luck would have it, that did happen, and today, we both share the title of Coleman P. Burke Professor (emeritus) of Law. I cannot imagine a better man with whom to share it.

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*Deborah A. Geier*<sup>†</sup>

*[H]e was always so zealous and honorable in fulfilling his compact with me, that he made me zealous and honorable in fulfilling mine with him. If he had shown indifference as a master, I have no doubt I should have returned the compliment as a pupil. He gave me no such excuse, and each of us did the other justice.*

—*Charles Dickens, Great Expectations (Chapter 24)*

I am not exaggerating the least bit when I say that I owe my career as a tax lawyer and professor to my professional mentor, Professor Erik M. Jensen.

If someone told me on the first day of law school in 1983 that I would become a tax lawyer, I would have laughed in their face. Before matriculating at Case Western Reserve University School of Law, I was a registered nurse working in Maternity Surgery (labor and delivery) for five years (which I would continue to do during my first two years of law school). My decision to go to law school was probably the most uninformed in the entire history of prospective law students, but I was getting bored in my work as a nurse. I knew that I needed to make a change when I craved being assigned a high-risk patient in crisis. “I’ll take the woman with a blood pressure of 220 over 140 and preeclampsia, who needs a mag sulfate drip stat and who will likely need an emergency C section!!” How terrible!

To make a long story short, I decided to go to law school. I assumed that, with my background, I would somehow combine medicine and the law in my nascent legal career. Perhaps I would become counsel for a hospital, I thought.

And then I took the first Federal Income Tax course with Professor Jensen in the fall semester of my second year—and I was hooked. No one was more surprised than I was! I never even took basic accounting as an undergraduate student. I had no idea then, as I am forever telling my students now, that practicing as a tax lawyer has little in common with compliance accounting.<sup>1</sup> But I loved tax class!

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<sup>†</sup> Professor of Law, Cleveland-Marshall College of Law, Cleveland State University; J.D., Case Western Reserve University School of Law, Class of 1986.

1. John Grisham was a litigator before becoming a novelist, and he clearly had no idea what tax lawyers did for a living, either, when he wrote the first