NOTICE
Decision filed 09/03/26. The text of this decision may be changed or corrected prior to the filing of a Petition for Rehearing or the disposition of the same.

2026 IL App (5th) 250723-U

NO. 5-25-0723

IN THE

APPELLATE COURT OF ILLINOIS

FIFTH DISTRICT

NOTICE
This order was filed under Supreme Court Rule 23 and is not precedent except in the limited circumstances allowed under Rule 23(e)(1).

BOTSCH AND ASSOCIATES, CPA's, LLC,	)	Appeal from the
	)	Circuit Court of
Plaintiff-Appellee,	)	White County.
	)	
v.	)	No. 24-SC-2
	)	
BLACKFOOT PROPERTIES, LLC,	)	Honorable
	)	Thomas Dinn III,
Defendant-Appellant.	)	Judge, presiding.

JUSTICE CLARKE delivered the judgment of the court.
Justices Boie and Vaughan concurred in the judgment.

ORDER

¶ 1 *Held*: Where the written contract between the plaintiff and the defendant contained a binding contractual limitations period that had already run before the lawsuit was filed, the judgment of the circuit court in favor of the plaintiff is reversed, and the case is dismissed.

¶ 2 The plaintiff, Botsch and Associates, CPA's, LLC (Botsch), filed the present suit against the defendant, Blackfoot Properties, LLC (Blackfoot), in the circuit court of White County, Illinois. The circuit court found in favor of Botsch, and Blackfoot now appeals.

¶ 3 I. BACKGROUND

¶ 4 For many years prior to 2015, Botsch had provided Blackfoot with accounting services. However, in 2015, the personal relationship between the companies' owners broke down. Despite the breakdown, Botsch claims that it was authorized in 2016 by Blackfoot to prepare Blackfoot's

2015 taxes, and that it did so, citing an engagement agreement and emails between the parties as proof that it was authorized to proceed with the preparation of tax documents. Meanwhile, Blackfoot contends it had only authorized Botsch to file a request for an extension of time to file, and that the engagement agreement was signed on Blackfoot's behalf without Blackfoot's permission.

¶ 5 On January 4, 2024, Botsch filed a small claims complaint against Blackfoot, alleging that Blackfoot had failed to pay Botsch for the services Botsch had performed in preparing Blackfoot's 2015 taxes. Attached to that complaint was a copy of an engagement letter allegedly existing between the parties, which stated in relevant part:

> "Statute of Limitations
>
> You agree that any claim arising out of this engagement letter shall be commenced within one (1) year of the delivery of the work product to you, regardless of any longer period of time for commencing such claim as may be set by law. A claim is understood to be a demand for money or services, the service of a suit, or the institution of arbitration proceedings against Botsch and Associates, CPA's, LLC."

¶ 6 On March 1, 2024, Blackfoot responded with a motion to dismiss, which the court denied in a docket entry that found (1) the existence of a written contract between the parties, (2) that the 10-year statute of limitations period for written contracts was applicable rather than the 5-year period for unwritten contracts or the 1-year period outlined in the engagement letter, and (3) that the arbitration clause in the engagement letter did not provide a basis to dismiss the complaint.

¶ 7 On September 10, 2024, the case proceeded to a bench trial before the circuit court. On September 30, 2024, the circuit court entered an order finding that Botsch had proven by a

preponderance of the evidence that it had suffered damages in the amount of $6,514.25 and ordered Blackfoot to pay Botsch the same.

¶ 8 On October 10, 2024, Blackfoot filed a motion to reconsider both the proceedings at trial and the denial of Blackfoot's earlier motion to dismiss. Botsch responded, and on August 4, 2025, the circuit court denied the motion to reconsider. Blackfoot now appeals.

¶ 9 II. ANALYSIS

¶ 10 On appeal, Blackfoot raises three claims of error. However, we do not reach the second and third claims of error because we find the first claim of error dispositive. See *Goral v. Dart*, 2020 IL 125085, ¶ 76 (Courts of review "ordinarily will not consider issues that are not critical to the disposition of the case presented or where the result will not be affected regardless of how the issues are decided.").

¶ 11 The dispositive question on appeal is Blackfoot's assertion that the trial court erred when it found the action was not barred by the statutory or contractual limitations period found in the purported engagement letter between the parties. Under Illinois law, the applicable statute of limitations period for a given cause of action is a question of law, and therefore we review it *de novo*. *Travelers Casualty & Surety Co. v. Bowman*, 229 Ill. 2d 461, 466 (2008). The default statute of limitations period in Illinois for written contracts is 10 years, while the statute of limitations period for unwritten contracts is 5 years. *Hassebrock v. Ceja Corp.*, 2015 IL App (5th) 140037, ¶ 28. However, it is well established that parties to a contract may agree to shorten the contractual limitations period to replace the deadlines set by the statute of limitations. *Zerjal v. Daech & Bauer Construction, Inc.*, 405 Ill. App. 3d 907, 915 (2010).

¶ 12 The first question that must be answered is whether the parties had a written agreement because Botsch brought this lawsuit outside the 5-year unwritten contract statute of limitations

period. For Botsch to prevail, it must prove that the parties had a written contract that placed the dispute within the 10-year statute of limitations. Botsch claims that they had such an agreement in the form of a signed, written engagement letter sent by Botsch to Blackfoot; however, Blackfoot denies signing or otherwise agreeing to the document. We find that we need not answer whether there was a written or unwritten contract, as even assuming, *arguendo*, that the engagement letter constituted a written contract, under the contractual limitations period outlined in the engagement letter, Botsch cannot prevail.

¶ 13 Blackfoot's arguments center around the assertion that the engagement letter contained a provision in which both parties agreed to a shorter limitations period in which to bring their claims against the other. Meanwhile, Botsch asserts that the engagement letter's shortened contractual limitations provision applies only to Blackfoot's claims against Botsch, but not to Botsch's claims against Blackfoot. Thus, in the case before us, the operative question is whether the text of the purported engagement letter imposes the shortened contractual limitations period on all suits between the parties arising from the contract, or only upon suits brought by Blackfoot against Botsch.

¶ 14 In arguing that the shortened limitations period applies to both parties, Blackfoot directs our attention to the last antecedent doctrine of contract interpretation. The last antecedent doctrine provides that relative or qualifying words or phrases in a statute serve only to modify words or phrases which are immediately preceding them, not words or phrases which are more remote. *People v. Davis*, 199 Ill. 2d 130, 138 (2002). Stated differently, a qualifying phrase is to be confined to the last antecedent. *Storybook Homes, Inc. v. Carlson*, 19 Ill. App. 3d 579, 583 (1974). Additionally, although it is commonly referred to as a method of statutory interpretation, it applies to all written instruments, including contracts. See *Storybook Homes*, 19 Ill. App. 3d at 582-83.

Blackfoot also directs our attention to the principle of contract interpretation that ambiguity in a contract's language is construed against the drafter. See *Duldulao v. Saint Mary of Nazareth Hospital Center*, 115 Ill. 2d 482 (1987).

¶ 15 In response, Botsch directs our attention to two other doctrines of contract interpretation. The first is that when interpreting contracts, unless the words are specifically defined in the contract, they are to be given their plain, ordinary, and generally accepted meanings. *Erlenbush v. Largent*, 353 Ill. App. 3d 949, 952 (2004). The second is that, when interpreting contracts, the court should give effect to all provisions of the contract and avoid rendering any language superfluous. See *Clanton v. Oakbrook Healthcare Centre, Ltd.*, 2023 IL 129067, ¶ 34.

¶ 16 We find that, in applying all of these doctrines, Blackfoot's interpretation of the engagement letter provision is the better reading. Here, Botsch contends that the word "you" in the contract is defined on page one of the agreement to mean Blackfoot specifically. Thus, Botsch argues the provision should be read as:

> "[Blackfoot] agree[s] that any claim arising out of this engagement letter shall be commenced within one (1) year of the delivery of the work product to [Blackfoot], regardless of any longer period of time for commencing such claim as may be set by law. A claim is understood to be a demand for money or services, the service of a suit, or the institution of arbitration proceedings against Botsch and Associates, CPA's, LLC."

¶ 17 In applying the last antecedent doctrine to that understanding of the contract language, we note that it does not explicitly exclude Botsch's claims against Blackfoot. The last antecedent doctrine means that qualifying words or phrases modify only the words immediately preceding them. Here, because there is no comma separating the qualifying phrase or clause from the last item on the list, we read it as modifying only that last item. Thus, the qualifying phrase "against

Botsch" modifies only "the institution of arbitration proceedings" and not the items earlier in the list.

¶ 18 Botsch contends that this reading renders superfluous the arbitration language because Botsch argues that it would be barred from initiating arbitration proceedings beyond one year by the first paragraph. However, we find that the second paragraph is not rendered superfluous by the language of the first paragraph. As Botsch points out, we use the plain, ordinary meaning of words when interpreting a written instrument unless those words are otherwise defined by the parties in the contract. Here, the second paragraph defines the scope of the "any claim" language in the first paragraph. Thus, the last phrase of the second paragraph is not superfluous because it can be read as excluding arbitration proceedings brought by Botsch against Blackfoot from the one-year contractual limitations period outlined in the first paragraph.

¶ 19 III. CONCLUSION

¶ 20 Therefore, because Botsch filed its lawsuit beyond the statute of limitations period for an unwritten contract, and the purported written contract between Botsch and Blackfoot contained a binding written contractual limitations period that had already run before the lawsuit was filed, the judgment of the circuit court must be reversed and the case must be dismissed.

¶ 21 Reversed.