

IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

LUXURY AUTO EXCHANGE, LTD.)			
)			
Petitioner,)			
)			
)	No.	21 TT 89	
v.)			
)			
)			
ILLINOIS DEPARTMENT OF REVENUE,)			
)			
Respondent.)			

PETITION

Petitioner, Luxury Auto Exchange, Ltd. d/b/a Luxury Auto Xchange (“Petitioner”), by and through its attorneys, Lane M. Gensburg and Anne J. Kim of Gensburg Calandriello & Kanter, P.C., for its Petition before the Illinois Independent Tax Tribunal (the “Tribunal”) hereby complains of the Respondent, the Illinois Department of Revenue (the “Department”), and alleges as follows:

PARTIES

1. Petitioner was an Illinois corporation located at 4737 West 120th Street, Alsip, Illinois 60803.
2. Petitioner’s Illinois Business Tax Number is: 3762-6647.
3. Petitioner is represented by attorneys Lane M. Gensburg and Anne J. Kim of Gensburg Calandriello & Kanter, P.C., located at 200 West Adams Street, Suite 2425, Chicago, Illinois 60606. Lane M. Gensburg can be reached at 312-263-2200 or lgensburg@gcklegal.com. Anne J. Kim can be reached at 312-263-2200 or akim@gcklegal.com.
4. The Department is an agency of the Executive Department of the State Government and is tasked with the enforcement and administration of Illinois tax laws. See 20 ILCS 5/5-15.

NOTICES

Income Tax

5. On July 1, 2020, the Department issued three (3) Notices of Deficiency to Petitioner asserting income (replacement) tax deficiencies, including late filing penalties, late payment penalties, and interest, of \$445,964.93 for the tax year ending December 2014 (the “2014 Notice”); \$304,003.30 for the tax year ending December 2016 (the “2016 Notice”), and \$190,596.04 for the tax year ending December 2017 (the “2017 Notice”) (collectively, the “Notices”).

6. The total liability in the 2014 Notice consists of \$313,044.00 in tax, late filing penalty of \$250.00, late payment penalty of \$62,608.80, and interest of \$70,062.13. A copy of the 2014 Notice is attached hereto as **Exhibit A**.

7. The total liability in the 2016 Notice consists of \$224,053.00 in tax, late payment penalty of \$44,810.60, and interest of \$35,139.70. A copy of the 2016 Notice is attached hereto as **Exhibit B**.

8. The total liability in the 2017 Notice consists of \$144,548.00 in tax, late filing penalty of \$250.00, late payment penalty of \$28,909.60, and interest of \$16,888.44. A copy of the 2017 Notice is attached hereto as **Exhibit C**.

JURISDICTION

9. Petitioner brings this action pursuant to the Illinois Independent Tax Tribunal Act (the “Tribunal Act”), 35 ILCS 1010/1-1 *et seq.*

10. On June 29, 2021, the Department’s Office of Administrative Hearings granted Petitioner’s request for a late discretionary hearing in connection with the Notices. A copy of the Department’s June 29, 2021 letter is attached as **Exhibit D**.

11. The Tribunal has jurisdiction over this matter pursuant to Sections 1-45 and 1-50 of the Tribunal Act, because Petitioner timely filed this petition within 60 days of the issuance of the Department's June 29, 2021 letter.

BACKGROUND

12. Petitioner owned and operated a used car dealership.

13. The Department initiated Sales Tax and Vehicle Sales Tax audits of the Petitioner covering the period January 2016 through December 2017, which resulted in proposed Sales and Vehicle Sales Tax liabilities that are also being contested in the Tax Tribunal and are not yet final (Petition filed concurrently with this Petition). On information and belief, the Illinois income (replacement) tax audits at issue herein followed and were based largely on the Sales Tax and Vehicle Sales Tax audits.

14. The undersigned attorneys did not represent Petitioner in the underlying Sales Tax, Vehicle Sales Tax and income (replacement) tax audits and were not engaged until the audits were complete. As such, Petitioner's allegations contesting the Notices are being made in the nature of protective claims to preserve all issues before the Tribunal. At such time as the attorneys for the Petitioner are provided with a copy of the Department's complete audit files and/or other information sufficient to identify all relevant issues and determine all defenses, an amended Petition raising additional arguments and/or defenses, or providing more specificity as to Petitioner's basis for contesting the Notices, may be filed.

COUNT I

Department's Audit Methodology Overstates Petitioner's Income Tax Liability

15. Petitioner realleges and incorporates by reference the allegations made in paragraphs 1 through 14 above as and for this paragraph 15.

16. In the nature of a protective claim, Petitioner asserts the Department's audit methodology overstates Petitioner's income (replacement) tax liability for 2014, 2016, and 2017.

17. On information and belief, the liabilities stated in the Notices were largely based on the receipts concluded in the Sales and Vehicle Sales Tax audits, and other information obtained by the Department in lieu of actual income tax returns. However, the receipts concluded in the underlying Sales and Vehicle Sales Tax audit are subject to a Petition being concurrently filed with this Petition and are not yet final. As such, any reduction in those liabilities will serve to reduce the liabilities stated on the Notices herein as well.

18. Petitioner reserves the right to raise additional arguments as may be supported by the applicable facts and law.

WHEREFORE, Petitioner prays that the Tribunal:

(a) Enters judgment in favor of Petitioner and against the Department and cancels the Notices;

(b) Enjoins the Department from taking any action to assess, lien, levy, offset, or in any other way prosecute and collect the amounts stated in the Notices; and

(c) Grants Petitioner such other and further relief as the Tribunal deems appropriate under the circumstances.

COUNT II

All Failure to File and Pay Penalties Should be Abated for Reasonable Cause

19. Petitioner realleges and incorporates by reference the allegations made in paragraphs 1 through 18 as and for this paragraph 19.

20. In the 2014 Notice and 2017 Notice, the Department asserted late filing and late payment penalties.

21. In the 2016 Notice, the Department asserted late payment penalties.

22. Illinois law provides that failure to file and pay penalties do not apply if a taxpayer shows that his failure to file or pay tax at the required time was due to reasonable cause. See 35 ILCS 735/3-5, 3-8.

23. The most important factor to be considered in making a determination to abate a late filing or late payment penalty is the extent to which the taxpayer makes a good faith effort to determine its proper tax liability and to file and pay its proper tax liability in a timely fashion. See 86 Ill. Admin. Code 700.400(b).

24. A taxpayer will be considered to have made a good faith effort to determine, file and pay its property tax liability if it exercised ordinary business care and prudence in doing so. See 86 Ill. Admin. Code 700.400(c).

25. Petitioner's failure to timely file and pay its tax liability (to the extent of any liabilities sustained by the Tribunal) during the period at issue was due to reasonable cause warranting abatement of the late filing and late payment penalties.

WHEREFORE, Petitioner prays the Tribunal enter an order that:

(a) Finds and declares that all late file and payment penalties should be abated for reasonable cause;

(b) Enjoins the Department from taking any action to assess lien, levy, offset, or in any other way prosecute and collect the amount of the failure to file or pay penalties states in the Notices; and

(c) Grants such other and further relief as the Tribunal deems appropriate under the circumstances.

Respectfully submitted,

LUXURY AUTO EXCHANGE, LTD.,
Petitioner

By: */s/ Anne J. Kim*
One of its attorneys

Lane M. Gensburg
lgensburg@gcklegal.com
Anne J. Kim
akim@gcklegal.com
Gensburg Calandriello & Kanter, P.C
200 West Adams Street, Suite 2425
Chicago, Illinois 60606
T: (312) 263-2200
F: (312) 263-2242

IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

LUXURY AUTO EXCHANGE, LTD.)	
)	
Petitioner,)	
)	
)	No.
v.)	
)	
)	
ILLINOIS DEPARTMENT OF REVENUE,)	
)	
Respondent.)	

CERTIFICATE OF SERVICE

TO: Illinois Department of Revenue
Office of Legal Services
100 W. Randolph Street, 7-900
Chicago, Illinois 60601
James.r.reynolds@illinois.gov

I, Anne J. Kim, an attorney, certify that I caused a copy of the attached Petition before the Illinois Independent Tax Tribunal to be served upon the Illinois Department of Revenue at the email address set forth above, by email before the hour of 5 p.m. on August 18, 2021.

/s/ Anne J. Kim

Lane M. Gensburg
lgensburg@gcklegal.com
Anne J. Kim
akim@gcklegal.com
Gensburg Calandriello & Kanter, P.C
200 West Adams Street, Suite 2425
Chicago, Illinois 60606
T: (312) 263-2200
F: (312) 263-2242

EXHIBIT A
2014 Notice

Notice of Deficiency

for Form IL-1120-ST, Small Business Corporation Replacement Tax Return



#BWNKMGV
#CNXX X133 5416 7520#
LUXURY AUTO EXCHANGE LTD
NORTH AVENUE MOTORS INC DBA LUXURY AUTO XCHAN
2520 N BURLING ST APT 3F
CHICAGO IL 60614-2533

July 1, 2020



Letter ID: CNXXX13354167520

Taxpayer ID: 20-5221687

Audit ID: A354088064

Reporting period: December 2014

Total Deficiency: \$445,964.93

Balance due: \$445,964.93

We have audited your account for the reporting period listed above. The attached statement explains the computation of your deficiency and the balance due. **Illinois law requires that we notify you of this deficiency and your rights.**

If you agree to this deficiency, pay the total balance due as soon as possible to minimize penalty and interest assessed. Make your check payable to the "Illinois Department of Revenue", write your taxpayer ID on your check, and mail a copy of this notice along with your payment.

If you do not agree, you may contest this notice by following the instructions listed below.

- **If the amount of this tax deficiency, exclusive of penalty and interest is more than \$15,000, or if no tax deficiency is assessed, but the total penalties and interest is more than \$15,000,** file a petition with the Illinois Independent Tax Tribunal within **60 days** of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*).
- **In all other cases,** file a protest with us, the Illinois Department of Revenue, within **60 days** of the date of this notice. If you file a protest on time, we must reconsider the proposed deficiency, and if requested, grant you or your authorized representative and administrative hearing. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. Submit your protest on Form EAR-14, Format for Filing a Protest for Income Tax, (available on our website at tax.illinois.gov). If we do not receive your protest within **60 days**, this deficiency will become final. A protest of this notice does not preserve your rights under any other notice.
- **In any case,** you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

If you do not protest this notice or pay the assessment total in full, we may take collection action against you for the balance due which, may include levy of your wages and bank accounts, filing of a tax lien, or other action.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following page of this notice for additional information and instructions. If you have questions, call us at the telephone number shown below.

Sincerely,

David Harris
Director

ILLINOIS DEPARTMENT OF REVENUE
AUDIT BUREAU
PO BOX 19012
SPRINGFIELD IL 62794-9012
217 524-2230

Statement

Date: July 1, 2020
 Name: LUXURY AUTO EXCHANGE LTD
 Taxpayer ID: 20-5221687
 Letter ID: CNXXX13354167520

The attached EDA-27, Explanation of Adjustments, details your audit adjustments.

Computation of deficiency

Reporting period: 31-Dec-2014

Unmodified base income or loss	
Total unmodified base income or loss	\$20,973,110.00
Income or loss	
Other additions	\$0.00
Total income or loss	\$20,973,110.00
Income allocable to Illinois	
Nonbusiness income or loss	\$0.00
Non-unitary partnership business income/loss	\$0.00
Business income or loss	\$20,973,110.00
Apportionment formula	
Total sales everywhere	\$0.00
Total Illinois sales	\$0.00
Apportionment factor	1.000000
Business income/loss apportionable to IL	\$0.00
Non-business income/loss allocable to IL	\$0.00
Non-unitary part bus income/loss apportion to IL	\$0.00
Base income or net loss allocable to IL	\$0.00
Net income	
Base income or net loss	\$20,973,110.00
Illinois net loss deduction (NLD)	\$103,534.00
Net income	\$20,869,576.00
Net replacement tax	
Replacement tax	\$313,044.00
Recapture of investment credits	\$0.00
Replacement tax before investment credits	\$313,044.00
Replacement tax investment credits	\$0.00
Medical Cannabis Act Surcharge	\$0.00
Pass-through Withholding Payments	\$0.00
Total net replacement tax due	\$313,044.00
Total tax deficiency	\$313,044.00
Plus late-filing penalty	\$250.00
UPIA-5 late-payment penalty (Audit)	\$62,608.80
Plus interest on tax through July 1, 2020	\$70,062.13

Statement

Date: July 1, 2020
Name: LUXURY AUTO EXCHANGE LTD
Taxpayer ID: 20-5221687
Letter ID: CNXXX13354167520

Computation of deficiency

Reporting period: 31-Dec-2014

Total deficiency

* \$445,964.93

If you intend to pay under protest, you must pay this total deficiency amount.

Computation of balance due

Reporting period: 31-Dec-2014

Balance due

* \$445,964.93

EXHIBIT B
2016 Notice

Notice of Deficiency

for Form IL-1120-ST, Small Business Corporation Replacement Tax Return



#BWNKMGV
#CNXX XXX3 X474 9927#
LUXURY AUTO EXCHANGE LTD
NORTH AVENUE MOTORS INC DBA LUXURY AUTO XCHAN
2520 N BURLING ST APT 3F
CHICAGO IL 60614-2533

July 1, 2020



Letter ID: CNXXXXX3X4749927

Taxpayer ID: 20-5221687

Audit ID: A852269312

Reporting period: December 2016

Total Deficiency: \$304,003.30

Balance due: \$304,003.30

We have audited your account for the reporting period listed above. The attached statement explains the computation of your deficiency and the balance due. **Illinois law requires that we notify you of this deficiency and your rights.**

If you agree to this deficiency, pay the total balance due as soon as possible to minimize penalty and interest assessed. Make your check payable to the "Illinois Department of Revenue", write your taxpayer ID on your check, and mail a copy of this notice along with your payment.

If you do not agree, you may contest this notice by following the instructions listed below.

- **If the amount of this tax deficiency, exclusive of penalty and interest is more than \$15,000, or if no tax deficiency is assessed, but the total penalties and interest is more than \$15,000,** file a petition with the Illinois Independent Tax Tribunal within **60 days** of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*).
- **In all other cases,** file a protest with us, the Illinois Department of Revenue, within **60 days** of the date of this notice. If you file a protest on time, we must reconsider the proposed deficiency, and if requested, grant you or your authorized representative and administrative hearing. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. Submit your protest on Form EAR-14, Format for Filing a Protest for Income Tax, (available on our website at tax.illinois.gov). If we do not receive your protest within **60 days**, this deficiency will become final. A protest of this notice does not preserve your rights under any other notice.
- **In any case,** you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

If you do not protest this notice or pay the assessment total in full, we may take collection action against you for the balance due which, may include levy of your wages and bank accounts, filing of a tax lien, or other action.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following page of this notice for additional information and instructions. If you have questions, call us at the telephone number shown below.

Sincerely,

David Harris
Director

ILLINOIS DEPARTMENT OF REVENUE
AUDIT BUREAU
PO BOX 19012
SPRINGFIELD IL 62794-9012
217 524-2230

Statement

Date: July 1, 2020
 Name: LUXURY AUTO EXCHANGE LTD
 Taxpayer ID: 20-5221687
 Letter ID: CNXXXXX3X4749927

The attached EDA-27, Explanation of Adjustments, details your audit adjustments.

Computation of deficiency

Reporting period: 31-Dec-2016

Unmodified base income or loss	
Total unmodified base income or loss	\$14,938,950.00
Income or loss	
Other additions	\$0.00
Total income or loss	\$14,938,950.00
Income allocable to Illinois	
Nonbusiness income or loss	\$0.00
Non-unitary partnership business income/loss	\$0.00
Business income or loss	\$14,938,950.00
Apportionment formula	
Total sales everywhere	\$0.00
Total Illinois sales	\$0.00
Apportionment factor	1.000000
Business income/loss apportionable to IL	\$0.00
Non-business income/loss allocable to IL	\$0.00
Non-unitary part bus income/loss apptn to IL	\$0.00
Base income or net loss allocable to IL	\$0.00
Net income	
Base income or net loss	\$14,938,950.00
Illinois net loss deduction (NLD)	\$2,079.00
Net income	\$14,936,871.00
Net replacement tax	
Replacement tax	\$224,053.00
Recapture of investment credits	\$0.00
Replacement tax before investment credits	\$224,053.00
Replacement tax investment credits	\$0.00
Medical Cannabis Act Surcharge	\$0.00
Pass-through Withholding Payments	\$0.00
Total net replacement tax due	\$224,053.00
Total tax deficiency	\$224,053.00
UPIA-5 late-payment penalty (Audit)	\$44,810.60
Plus interest on tax through July 1, 2020	\$35,139.70
Total deficiency	* \$304,003.30

Statement

Date: July 1, 2020
Name: LUXURY AUTO EXCHANGE LTD
Taxpayer ID: 20-5221687
Letter ID: CNXXXXXX3X4749927

Computation of deficiency

Reporting period: 31-Dec-2016

If you intend to pay under protest, you must pay this total deficiency amount.

Computation of balance due

Reporting period: 31-Dec-2016

Balance due

* \$304,003.30

EXHIBIT C
2017 Notice

Notice of Deficiency

for Form IL-1120-ST, Small Business Corporation Replacement Tax Return



#BWNKMGV
#CNXX X128 5762 3526#
LUXURY AUTO EXCHANGE LTD
NORTH AVENUE MOTORS INC DBA LUXURY AUTO XCHAN
2520 N BURLING ST APT 3F
CHICAGO IL 60614-2533

July 1, 2020



Letter ID: CNXXX12857623526

Taxpayer ID: 20-5221687

Audit ID: A852269312

Reporting period: December 2017

Total Deficiency: \$190,596.04

Balance due: \$190,596.04

We have audited your account for the reporting period listed above. The attached statement explains the computation of your deficiency and the balance due. **Illinois law requires that we notify you of this deficiency and your rights.**

If you agree to this deficiency, pay the total balance due as soon as possible to minimize penalty and interest assessed. Make your check payable to the "Illinois Department of Revenue", write your taxpayer ID on your check, and mail a copy of this notice along with your payment.

If you do not agree, you may contest this notice by following the instructions listed below.

- **If the amount of this tax deficiency, exclusive of penalty and interest is more than \$15,000, or if no tax deficiency is assessed, but the total penalties and interest is more than \$15,000,** file a petition with the Illinois Independent Tax Tribunal within **60 days** of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*) .
- **In all other cases,** file a protest with us, the Illinois Department of Revenue, within **60 days** of the date of this notice. If you file a protest on time, we must reconsider the proposed deficiency, and if requested, grant you or your authorized representative and administrative hearing. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. Submit your protest on Form EAR-14, Format for Filing a Protest for Income Tax, (available on our website at tax.illinois.gov). If we do not receive your protest within **60 days**, this deficiency will become final. A protest of this notice does not preserve your rights under any other notice.
- **In any case,** you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

If you do not protest this notice or pay the assessment total in full, we may take collection action against you for the balance due which, may include levy of your wages and bank accounts, filing of a tax lien, or other action.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following page of this notice for additional information and instructions. If you have questions, call us at the telephone number shown below.

Sincerely,

David Harris
Director

ILLINOIS DEPARTMENT OF REVENUE
AUDIT BUREAU
PO BOX 19012
SPRINGFIELD IL 62794-9012
217 524-2230

Statement

Date: July 1, 2020
Name: LUXURY AUTO EXCHANGE LTD
Taxpayer ID: 20-5221687
Letter ID: CNXXX12857623526

The attached EDA-27, Explanation of Adjustments, details your audit adjustments.

Computation of deficiency

Reporting period: 31-Dec-2017

Unmodified base income or loss	
Total unmodified base income or loss	\$9,636,513.00
Income or loss	
Other additions	\$0.00
Total income or loss	\$9,636,513.00
Income allocable to Illinois	
Nonbusiness income or loss	\$0.00
Non-unitary partnership business income/loss	\$0.00
Business income or loss	\$9,636,513.00
Apportionment formula	
Total sales everywhere	\$0.00
Total Illinois sales	\$0.00
Apportionment factor	1.000000
Business income/loss apportionable to IL	\$0.00
Non-business income/loss allocable to IL	\$0.00
Non-unitary part bus income/loss apportion to IL	\$0.00
Base income or net loss allocable to IL	\$0.00
Net income	
Base income or net loss	\$9,636,513.00
Illinois net loss deduction (NLD)	\$0.00
Net income	\$9,636,513.00
Net replacement tax	
Replacement tax	\$144,548.00
Recapture of investment credits	\$0.00
Replacement tax before investment credits	\$144,548.00
Replacement tax investment credits	\$0.00
Medical Cannabis Act Surcharge	\$0.00
Pass-through Withholding Payments	\$0.00
Total net replacement tax due	\$144,548.00
Total tax deficiency	\$144,548.00
Plus late-filing penalty	\$250.00
UPIA-5 late-payment penalty (Audit)	\$28,909.60
Plus interest on tax through July 1, 2020	\$16,888.44

Statement

Date: July 1, 2020
Name: LUXURY AUTO EXCHANGE LTD
Taxpayer ID: 20-5221687
Letter ID: CNXXX12857623526

Computation of deficiency

Total deficiency

If you intend to pay under protest, you must pay this total deficiency amount.

Reporting period: 31-Dec-2017

* \$190,596.04

Computation of balance due

Balance due

Reporting period: 31-Dec-2017

* \$190,596.04

EXHIBIT D
June 29, 2021 Letter



**Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS**

Willard Ice Building
101 West Jefferson Street, MC- 5-550
Springfield, Illinois 62702
(217) 782-6995

June 29, 2021

RECEIVED
JUL 02 2021
Gensburg Calandriello
& Kanter, P.C.

Lane M. Gensburg
Gensbug Calandriello & Kanter, PC
200 West Adams Street, Suite 2425
Chicago, IL 60606

Re: **Late Discretionary Hearing Granted – Tribunal Jurisdiction**
Luxury Auto Exchange, Ltd., EIN: 20-5221687
(2) Notices of Tax Liability:
Letter ID: CNXXX2X112532XX0, dated October 7, 2019
Letter ID: CNXXXXX13343763X2, dated December 2, 2019
(3) Notices of Deficiency:
Letter ID: CNXXX13354167520, dated July 1, 2020
Letter ID: CNXXXXXX3X4749927, dated July 1, 2020
Letter ID: CNXXX12857623526, dated July 1, 2020

Dear Mr. Gensburg,

The office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing for Luxury Auto Exchange, Ltd. regarding the above (5) Notices. Based on the information provided in your request, I believe that it is appropriate to **grant your request** for a late discretionary hearing for Luxury Auto Exchange, Ltd. regarding the above (5) Notices.

The amount of liability at issue for this protest exceeds the statutory amount for which the Department has jurisdiction. For late discretionary hearings that are granted and that exceed the statutory amount, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 *et seq.*

The Tax Tribunal's rules provide that when a late discretionary hearing is granted and the protest meets the statutory amount, the taxpayer shall file a petition with the Tax Tribunal within 60 days and shall attach a copy of the letter granting the late discretionary hearing. I recommend that you review the information provided on the Tax Tribunal's website and contact them if you have any questions.

Sincerely,

Terry D. Charlton
Chief Administrative Law Judge
Illinois Department of Revenue

TDC