

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

TCRG SN4057 LLC,)
Petitioner,)
)
)
v.) 22 TT 04
) Judge Brian F. Barov
ILLINOIS DEPARTMENT)
OF REVENUE,)
Respondent.)

ORDER

The parties appearing at today’s oral argument on their cross-motions for summary judgment, it is ORDERED that the matter is entered and continued, and that on or before May 26, 2023, the parties may submit supplemental argument and evidence on the following matters by email or email attachment:

- 1). The effect of the Missouri Supreme Court’s decision in *Fall Creek Construction Co. v. Director of Revenue*, 109 S.W.2d 165 (Mo. 2003), on this case;
- 2). the role of the 2015 EJM Lease (Dep’t Ex. C), the 2015 Guggenheim Lease (Dep’t Ex. D), and the 2016 Guggenheim Lease (Dep’t Ex. E) on the substantial nexus analysis; and
- 3). the source of authority for the imposition Cook County use tax in this case and whether it was properly assessed; and
- 4). whether Petitioner is or may be exempt from the Illinois Aircraft registration requirement under 92 Ill. Adm. Code 14.230(b).

s/ Brian Barov
BRIAN F. BAROV
Administrative Law Judge

Date: May 10, 2023