

ILLINOIS INDEPENDENT TAX TRIBUNAL

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

**PETITIONER TCRG SN4057, LLC’S MOTION
FOR SUMMARY JUDGMENT**

Pursuant to 735 ILCS 5/2-1005(c), the Illinois Code of Civil Procedure, and the rules of the Illinois Independent Tax Tribunal, Petitioner TCRG SN4057, LLC (“TCRG”) moves the Tribunal to grant its Motion for Summary Judgment in the above-captioned case. In support thereof, TCRG states as follows:

1. The Department of Revenue (“Department”) provided to TCRG a Notice of Tax Liability dated November 16, 2021 (the “Notice”) in connection with TCRG’s purchase of an aircraft in Connecticut in December 2015.

2. For the reasons set forth in the accompanying Memorandum of Law, Stipulations of Fact, the Affidavits of Matthew Sennett and Ryan Majchrowski, and the attached exhibits, the undisputed facts establish that TCRG is entitled to judgment as a matter of law that it would be unconstitutional to impose tax liability under the Commerce Clause and other applicable precedent.

3. TCRG thus respectfully requests that the Tribunal grant the following relief, which is set forth in TCRG's Petition initiating this action:

- a. Enter judgment in favor of TCRG and against the Department, resulting in cancellation of the Notice and a finding that TCRG owes no tax liability, interest, penalties, or any other payment.
- b. In the alternative, if the Tribunal determines that the Aircraft Use Tax applies to TCRG's ownership of the Aircraft, TCRG respectfully requests that the Tribunal determine the proper amount of Aircraft Use Tax to be \$1,031,250 (or a lesser, apportioned amount taking into account the minimal time spent by the Aircraft in Illinois compared to other states).
- c. In the alternative, if the Tribunal determines that the Aircraft Use Tax applies to TCRG's ownership of the Aircraft, TCRG respectfully requests that the Tribunal find that TCRG had reasonable cause not to timely pay such Aircraft Use Tax such that no penalties apply to TCRG's failure to timely pay the Aircraft Use Tax; and
- d. Any other relief that the Tribunal determines is appropriate and just.

WHEREFORE, TCRG respectfully requests that the Tribunal grant its Motion for Summary Judgment and grant the relief requested herein.

Dated: January 20, 2023

Respectfully submitted,



Thomas G. Weber
T. Justin Trapp
WINSTON & STRAWN LLP
35 West Wacker Drive
Chicago, Illinois 60601
(312) 558-5600
tgweber@winston.com
ttrapp@winston.com

*Attorneys for Petitioner, TCRG
SN4057, LLC*

CERTIFICATE OF SERVICE

I, Thomas G. Weber, Petitioner’s attorney, hereby certify that on January 20, 2023, a copy of Petitioner TCRG’s Motion for Summary Judgment, was sent via e-mail and U.S. mail to:

John J. Walz
Robert Lynch
Office of the Illinois Attorney General
100 W. Randolph St.
Chicago, IL 60601
john.walz3@illinois.gov
robert.lynch2@illinois.gov

/s/ Thomas G. Weber
Thomas G. Weber