

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

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TCRG SN4057, LLC,	)	
	)	
Petitioner,	)	Case No.: 22-TT-004
	)	
v.	)	Judge Brian F. Barov
	)	
ILLINOIS DEPARTMENT OF	)	
REVENUE,	)	
	)	
Respondent.	)	

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**NOTICE OF MOTION**

**To:** Thomas G. Weber  
T. Justin Trapp  
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35 West Wacker Drive  
Chicago, Illinois 60601  
tgweber@winston.com  
ttrapp@winston.com

PLEASE TAKE NOTICE that on March 10, 2023, the undersigned counsel for the for the Illinois Department of Revenue (the “Department”) caused to be filed *THE ILLINOIS DEPARTMENT OF REVENUE’S CROSS-MOTION FOR SUMMARY JUDGMENT*, a copy of which is attached.

The motion has not been agreed to by the adverse party. The Department requests that oral argument be scheduled based on the Tribunal’s convenience.

/s/ John J. Walz  
John J. Walz  
Special Assistant Attorney General  
Illinois Department of Revenue  
555 West Monroe St., Suite 1100  
Chicago, Illinois 60661  
Phone: ###-###-####  
John.Walz3@illinois.gov

CERTIFICATE OF SERVICE

I, John J. Walz, an attorney, hereby certify that on March 10, 2023, I caused a copy of the NOTICE OF MOTION and THE ILLINOIS DEPARTMENT OF REVENUE'S CROSS-MOTION FOR SUMMARY JUDGMENT to be served by email on the above listed counsel for the Petitioner.

/s/ John J. Walz

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ILLINOIS DEPARTMENT OF	)	
REVENUE,	)	
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**THE ILLINOIS DEPARTMENT OF REVENUE'S  
CROSS-MOTION FOR SUMMARY JUDGMENT**

The Illinois Department of Revenue (the “Department”), by and through its Special Assistant Attorneys General, John J. Walz and Robert O. Lynch, moves for summary judgment, and in support of its motions states as follows:

1. This motion is brought under Section 2-1005 of the Illinois Code of Civil Procedure, 735 ILCS 5/1-101 et seq.
2. On January 20, 2023, Petitioner, TCRG SN4057, LLC (“TCRG”) filed its motion for summary judgment.
3. On February 21, 2023, the Tribunal entered its order setting March 110, 2023, as the last date for the Department to file its response to Petitioner’s motion.
4. The Department now timely responds and files its cross-motion for summary judgment.

5. The Department asserts that it is entitled to judgment as a matter of law because TCRG is liable for Use Tax, as assessed in the Notice of Tax Liability, on its use of the aircraft, and which is the subject of the instant protest.

6. The Department has contemporaneously filed its brief in support of its motion and in response to TCGR's motion, along with its separate statement of undisputed facts with its attached exhibits.

WHEREFORE, for the reasons stated above, and in its brief, the Department requests this Tribunal grant its motion and enter judgment in its favor and against the Petitioner, Wayfair LLC, upholding the assessment contained in the Notice of Tax Liability at issue, and for any other relief deemed appropriate.

Dated: March 10, 2023

Respectfully submitted,

/s/ John J. Walz

John J. Walz

Robert O. Lynch

Special Assistant Attorneys General

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