

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

EAST LYNN FERTILIZER, INC.,)	
Petitioner,)	
)	
v.)	14 TT 126
)	Judge Brian F. Barov
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
Respondent.)	

ORDER

The petition received in this matter cannot be accepted in its present form, as it does not comply with the rules of the Illinois Independent Tax Tribunal. Although the petition must be dismissed, the Petitioner may amend and refile the petition by August 8, 2014. The reasons for the dismissal and the required corrections are set out below:

First, the Petitioner is a corporation. Under sections 5000.305(a)(2) and (3) of the Tribunal's Rules corporations are required to be represented by an attorney authorized to practice law in the State of Illinois. It does not appear from the face of the petition that the Petitioner's representative is so qualified. The amended petition must be filed by an attorney authorized to practice law in the State of Illinois.

Second, under section 5000.310(a)(1)(I) of the Tribunal's rules, the filing fee check must be made payable to the Illinois Independent Tax Tribunal. The filing fee check accompanying the petition made payable to the Illinois Department of Revenue cannot be accepted. This check will be returned separately to the petitioner by US mail. The filing fee check accompanying an amended petition must be made properly payable to the Tribunal.

Finally, the current petition does not include a copy of the statutory notice at issue as required by section 5000.310(a)(1)(D) of the Tribunal's rules. Also, when filing the amended petition, please refer to section 5000.300(d), which provides that petitions should conform to the pleading requirements of the Illinois Code of Civil Procedure and be styled similar to Circuit Court complaints, with an appropriate caption, numbered counts and factual allegations. The Petitioner is directed to the Petitions page on the Tribunal's website for further guidance on the preparation of a Petition. The additional information can be found at:

<http://www.illinois.gov/taxtribunal/petitions/Pages/default.aspx>.

s/ Brian Barov
BRIAN F. BAROV
Administrative Law Judge

Date: July 9, 2014