

**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

DORIAN PUGH,)	
)	
Petitioner,)	
)	
v.)	Case No. 15-TT-110
)	BAROV
DEPARTMENT OF REVENUE)	
OF THE STATE OF ILLINOIS,)	
Respondent.)	

MOTION FOR JUDGMENT ON THE PLEADINGS

NOW COME the Department of Revenue of the State of Illinois, by and through its attorney, Lisa Madigan, Attorney General of the State of Illinois, and for its Motion for Judgment on the Pleadings pursuant to Section 2-615(e) of the Illinois Code of Civil Procedure, state as follows:

1. Dorian Pugh (“Taxpayer” or “Petitioner” or “Pugh”) filed a Petition for review of the March 31, 2015, Notice of Personal Liability (“NPL”) in the Illinois Independent Tax Tribunal on June 1, 2015.
2. In his Petition, Pugh pleads “we understand this is our liability,” referring to himself and his business partner with respect to the NPL. (Taxpayer’s Petition, Paragraph 3).
3. Petitioner requests the Tribunal grant equitable relief in his petition, not decide the legal question of whether the NPL is correct as issued.
4. Under Illinois Supreme Court Rule 137(a), the signature of the petitioner (or his attorney if so represented) is a certification “that to the best of his knowledge, information, and belief formed after reasonable inquiry it [pleading] is well grounded in fact and is warranted by existing law or a good-faith argument for the extension, modification, or

reversal of existing law, and that it is not interposed for any improper purpose, such as to harass or to cause unnecessary delay or needless increase in the cost of litigation.”

5. Pursuant to 35 ILCS 1010/1-45(a) the Independent Tax Tribunal may only resolve legal questions specifically delineated to it by the Illinois General Assembly with respect to items specifically mentioned in that section. Its limited jurisdiction does not allow it to decide matters of equity.
6. There is no issue of law to be decided based on Pugh’s admission of liability. Therefore, the Department is entitled to judgment in its favor and against Pugh based on the admission.
7. A Section 2-615 motion is appropriate when the plaintiff cannot prove any set of facts, under any circumstances, that would entitle him or her to relief. Marshall v. Burger King Corp., 222 Ill. 2d 422, 429 (2006).

WHEREFORE, the Department of Revenue of the State of Illinois prays that the Tribunal uphold the Notice of Penalty Liability at issue and order judgment in favor of the Department and against the Taxpayer based on the pleadings.

Date: July 2, 2015

Respectfully submitted,
Illinois Department of Revenue,

By: /s/ Ashley Hayes Forte
Ashley Hayes Forte
Special Assistant Attorney General

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