

**ILLINOIS INDEPENDENT TAX TRIBUNAL  
CHICAGO, ILLINOIS**

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

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**ANSWER**

The Department of Revenue of the State of Illinois, by and through its attorney, Lisa Madigan, Attorney General of the State of Illinois, answers the Taxpayer’s Petition as follows:

1. The Penalty was issued by the Department on 3/31/15 for \$48,007.21 in unpaid sales tax, \$24,301.81 interest, and \$6,805.04 in tax penalty. The claim was for the periods Nov. 2010 through Nov. 2013 (“Period”).

**ANSWER:** The Department admits it issued a Notice of Personal Liability (“Notice”) dated March 31, 2015. The Department states the Notice speaks for itself and denies any characterization thereof.

**BACKGROUND**

2. Petitioner is an individual or stated by the Department to be a Responsible Officer of Bottom Line Furniture Liquidator, or a shareholder and the business address is 5638 W. Roosevelt Road, Chicago, IL 60684 (out of business). The Business telephone number was 773-287-5030.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 2 and therefore demands strict proof thereof. To the extent Paragraph 3 requires

any further answer, the Department denies the allegations.

**ERRORS**

3. Bottom Line Furniture is out of business, and no longer in operation. This makes it virtually impossible for my brother and I to pay the amount that is owed. We understand that this is our liability and looking for relief in this matter.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 3 and therefore demands strict proof thereof. To the extent Paragraph 3 requires any further answer, the Department denies the allegations.

4. If there are any minimal restitution plans that are available we are ready and willing to establish as we understand the entire amount due may not be excused. We are currently unable to pay the \$500 filing fee and would appreciate your leniency in this matter. Thank you very much.

**ANSWER:** The allegations in Paragraph 4 are not material allegations of fact and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. Further, the Department lacks sufficient information to admit or deny the allegations in Paragraph 4 and therefore demands strict proof thereof. To the extent Paragraph 4 requires any further answer, the Department denies the allegations.

5. For the reasons stated above, Petitioner requests that the Penalty be modified to reflect a lesser amount of “open” and the 100% penalty be abated.

**ANSWER:** The allegations in Paragraph 5 are not material allegations of fact and therefore do not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent Paragraph 5 requires any further answer, the Department denies the allegations.

**WHEREFORE,** the Department prays that the Tribunal enter an order:

- a. denying the prayer for relief in the Petitioner's Petition in its entirety;
- b. finding that the Notice of Penalty Liability at issue is correct as issued;
- c. ordering judgment in favor of the Department and against the Taxpayer; and
- d. granting such further relief as this Tribunal deems appropriate under the circumstances.

Date: July 14, 2015

Respectfully submitted,  
Illinois Department of Revenue,

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

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**AFFIDAVIT OF MARK DYCKMAN  
PURSUANT TO TRIBUNAL RULE 5000.310(b)(3)**

1. I am currently employed by the Illinois Department of Revenue in Legal Services/Litigation.
2. My current title is Deputy General Counsel.
3. I lack the personal knowledge required to either admit or deny the allegations alleged and neither admitted or denied in Petitioner's Petition Paragraphs 2-4.

Under penalties as provided by law pursuant to Section 1-109 of the Code of Civil Procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and as to such matters the undersigned certifies that he (she) verily believes the same to be true.

  
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Mark Dyckman  
Deputy General Counsel  
Illinois Department of Revenue

DATED: 7-14-15