

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

---

---

AWWAD N. TADROS &	)	
HANAN TADROS,	)	
Petitioners,	)	
	)	
	)	
v.	)	15 TT 169
	)	Judge Brian F. Barov
ILLINOIS DEPARTMENT	)	
OF REVENUE,	)	
Respondent.	)	

---

---

**ORDER**

The Petitioners, Awwad N. Tadros & Hanan Tadros (the Tadroses), have, by email, filed a motion for leave to file an amended petition and served a copy on the Department. The Tadroses seek to amend their petition by adding an additional petitioner, Hazel Crest Food and Liquor (Hazel Crest), a corporation. The Tadroses allege that they are the corporate shareholders of Hazel Crest, and request that Hazel Crest be added to the case so that it can challenge two notices of tax liability allegedly issued against it in 2014 and 2015.

Hazel Crest is a separate taxpayer from the Tadroses and seeks to protest a different type of tax notice. Under 35 ILCS 1010/1-45(a), a single petitioner can aggregate separate notices for the same tax year or audit period, but multiple taxpayers cannot aggregate their petitions from separate notices into one pleading. Hazel Crest must file a separate petition from that of the Tadroses. The motion for leave to file the amended petition is DENIED.

                    s/ Brian Barov  
BRIAN F. BAROV  
Administrative Law Judge

Date: September 21, 2015