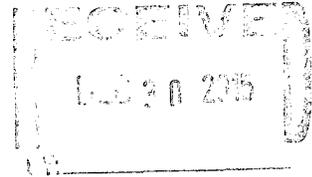


ILLINOIS INDEPENDENT - TAX TRIBUNAL

TODD R. DENENBERG)
)
 Petitioner)
 vs.)
)
 ILLINOIS DEPARTMENT OF REVENUE,)
)
 Respondent)



PETITION

The petitioner, TODD R. DENENBERG, by and through his attorney Michael H. Rotman, hereby petitions the Illinois Independent Tax Tribunal to review and reverse the Notice of Tax Liability issued by the Illinois Department of Revenue (“Department”) for the reasons stated below:

Introduction

1. The Notice was issued by the Department on September 29, 2015 assessing the amount of \$67,820.00 for the taxable years as the responsible person for Viccino’s Pizza Company – HP, LLC. A copy of the notice is attached hereto and marked as Exhibit A.

2. Petitioner is an individual living at 1934 Beaumont Place, Northbrook, Illinois 60062.

3. Petitioner received a taxpayer’s statement showing a liability for Viccino’s Pizza Company - HP, LLC.

4. As explained in my letter to the Department dated May 15, 2015, a copy of which is attached hereto as Exhibit B, stating that TODD R. DENENBERG has no connection to the LLC in the periods in question. He was neither a partner, employee, signee on any account nor manager for this company.

5. Mr. TODD R. DENENBERG worked as an employee for this company only for six months in 2002. Since that date, he has had no connection at all with the LLC in question.

6. Enclosed is the statement from the Secretary of State of Illinois showing that the managers of the LLC were Doug Denenberg and Brett Hettrick. Also enclosed are the Articles of Organization from the Secretary of State of Illinois showing the management of the company is Mr. Doug Denenberg.

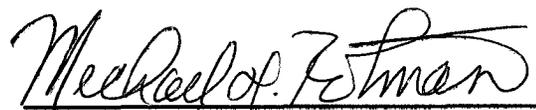
7. Nowhere is there any record showing that TODD R. DENENBERG had any connection to this company for the periods in question. As stated in my letter of October 13, 2015, a copy of which is attached hereto as Exhibit C, Brett Hettrick has tried to evade or avoid his legal tax obligations by attempting to name members of the Denenberg family, for this company and other companies. He has accused Alan Denenberg, Doug Denenberg for companies that he has had no association with and my client TODD R. DENENBERG with his obligations.

8. TODD R. DENENBERG did not file or sign any tax returns for this company ever nor sign any contracts for this company, did not sign any checks for this company, did not have access to their bank accounts nor has part of the management of the company.

CONCLUSION AND RELIEF REQUESTED

WHEREAS, Petitioner requests that the "Notice" be canceled for the reasons contained herein

Respectfully submitted, Todd R. Denenberg,
Petitioner:



By: Michael H. Rotman, one of his attorneys

Michael H. Rotman
ROTMAN & ROTMAN, LTD.
134 North LaSalle Street, Suite 200
Chicago, Illinois 60602
(312) 236-2202
ARDC No. 2404737

As an attorney authorized to practice law in the State of Illinois, I certify that I have complied with the Illinois Supreme Court procedures for admission to practice *pro hac vice* in Illinois for this matter and a copy of my court order on this is attached


Michael H. Rotman



Collection Action
Notice of Intent



May 6, 2015



Letter ID: L1260372752

TODD DENENBERG
1934 BEAUMONT PL
NORTHBROOK IL 60062-3766

Taxpayer ID: 03-0425114



VICINOS PIZZA CO-HP LLC
1960 1ST ST
HIGHLAND PARK IL 60035-3104

You have been identified as a responsible officer, partner, or individual of VICINOS PIZZA CO-HP LLC.

Illinois law provides that we may hold you personally liable for a penalty equal to the total tax, penalty, and interest due from VICINOS PIZZA CO-HP LLC.

The following pages detail the current amount of debt we are pursuing against VICINOS PIZZA CO-HP LLC. This debt must be paid immediately. Your payment must be guaranteed (i.e., cashier's check, money order) and made payable to the Illinois Department of Revenue. Send or bring it to us at the address below.

If this debt is not paid, we intend to issue a penalty against you for the full amount of the debt. Once the penalty becomes final, we can take further collection action against you personally which may include the seizure and sale of your assets and levy of your wages and bank accounts.

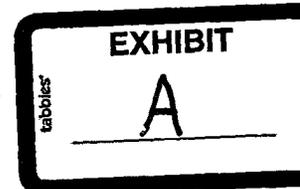
If you believe you are not personally responsible for this debt, send us written proof within 10 days. If the information you submit is insufficient, we may continue to issue the penalty.

If you have any questions, please write or call our office weekdays from 8:30 a.m. to 4:30 p.m.

JOSEPHINE PASLEY
ILLINOIS DEPARTMENT OF REVENUE
9511 W HARRISON ST
DES PLAINES IL 60016-1562

347 294-4195
347 294-4214 fax

- For information about**
- › how to pay
 - › submitting proof
 - › what you owe
 - › collection actions



Taxpayer Statement



May 6, 2015



Letter ID: L1302552080

TODD DENENBERG
1934 EEAUMONT PL
NORTHBROOK IL 60062-3766

Taxpayer ID: 03-0425114

Total amount due: \$57,228.60



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

IL Withholding Income Tax

Account ID: 03-0425114-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Dec-2014	3,139.21	300.05	15.29	-	(1,138.76)	2,315.79

Sales/Use Tax & E911 Surcharge

Account ID: 3341-5684

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Dec-2012	2,662.00	419.44	56.01	-	(1,346.91)	1,790.54
31-Jan-2013	2,688.00	422.56	108.46	-	-	3,219.02
28-Feb-2013	2,392.00	387.04	96.51	-	-	2,875.55
31-Mar-2013	1,948.00	333.76	78.56	-	-	2,360.32
30-Apr-2013	2,487.00	398.44	100.35	-	-	2,985.79
31-May-2013	2,736.00	428.32	110.37	-	-	3,274.69
30-Jun-2013	2,605.00	412.60	105.11	-	-	3,122.71
31-Aug-2013	2,703.00	370.30	109.05	-	-	3,182.35
30-Sep-2013	2,582.00	358.20	104.16	-	-	3,044.36
31-Oct-2013	2,724.00	372.40	109.91	-	-	3,206.31
30-Nov-2013	2,573.00	357.30	103.80	-	-	3,034.10

30C

Statement continues on the following page(s).

Retain this portion for your records.

1-000126

Fold and detach on perforation. Return bottom portion with your payment.

Taxpayer Statement (R-12/08) (136)



Letter ID: L1302552080
TODD DENENBERG

Total amount due: \$57,228.60

Write the amount you are paying below.

\$ _____
Write your Taxpayer ID on your check.

Mail this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

Taxpayer Statement

May 6, 2015

Sales/Use Tax & E911 Surcharge**Account ID: 3341-5684**

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Dec-2013	2,639.00	416.68	101.94	-	-	3,157.62
31-Jan-2014	2,389.00	386.68	86.38	-	-	2,862.06
28-Feb-2014	2,256.00	347.60	76.38	-	-	2,679.98
31-Mar-2014	2,444.00	393.28	76.34	-	-	2,913.62
30-Apr-2014	2,510.00	401.20	72.41	-	-	2,983.61
31-May-2014	2,435.00	392.20	64.01	-	-	2,891.21
30-Jun-2014	2,456.00	394.72	58.32	-	-	2,909.04
31-Jul-2014	2,069.00	306.90	44.03	-	-	2,419.93
31-Aug-2014	-	-	-	-	-	Not Included*
* File and pay this return.						
30-Sep-2014	-	-	-	-	-	Not Included*
* File and pay this return.						
31-Oct-2014	-	-	-	-	-	Not Included*
* File and pay this return.						

ROTMAN & ELOVITZ, LTD.

ATTORNEYS AT LAW

MICHAEL M. ROTMAN
LOUIS S. ELOVITZ ^{retired}
ROBERT D. ROTMAN

SUITE 200
134 NORTH LA SALLE STREET
CHICAGO, ILLINOIS 60602

AREA CODE 312
TELEPHONE 236-2202
FAX 236-2531

May 15, 2015

Ms. Josephine Pasley
State of Illinois Department of Revenue
9511 West Harrison Street
Des Plaines, Illinois 60016

Re: Todd Denenberg

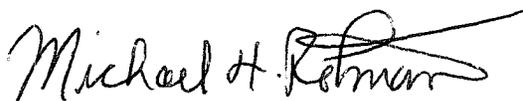
Dear Ms. Pasley:

This firm represents Todd Denenberg who received notice of intent from your office. I have enclosed a copy for your convenience. Please note that Mr. Denenberg has **NO CONNECTION** to Vicinos Pizza Company HP, LLC. He is not a partner, employee, able to sign checks or in any other way connected to this corporation. I am afraid that the owners of this LLC have misled you. Apparently, you spoke with Mr. Denenberg's father and told him it was his burden to prove that Todd was not connected. There is no way for us to prove this negative. Neither Todd nor Alan Denenberg has access to the books and records of this company or to the bank records.

I trust you will look to whoever gave you the information that Todd was responsible for the collection of your tax. If you have any questions, please contact the undersigned.

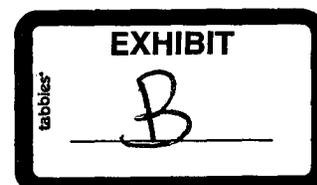
Very truly yours,

ROTMAN & ELOVITZ, LTD.



Michael H. Rotman

MHR/dpz



ROTMAN & ROTMAN, LTD.

ATTORNEYS AT LAW

MICHAEL M. ROTMAN
ROBERT D. ROTMAN

SUITE 200
134 NORTH LA SALLE STREET
CHICAGO, ILLINOIS 60602-1056
TELEPHONE 312-236-2202
FAX 312-236-2531
WWW.ROTMANLAWFIRM.COM

October 13, 2015

Attn: Ms. Flo Wood
Illinois Department of Revenue
9511 West Harrison Street
Des Plaines, Illinois 60016

Re: [REDACTED]

Gentlemen:

We have enclosed a copy of your notice for your reference.

Please consider this letter as a request for an administrative hearing for Todd R. Denenberg above captioned. I have enclosed a Power of Attorney showing my representation of Mr. Denenberg. This is the third individual (all Denenberg's) that Mr. Brett Hettrick has tried to stick with his sales tax obligations. Mr. Denenberg had no interest at all in Viccino's Pizza Company Highland Park, LLC.

He was neither an employee, an employer, partner, nor any part of the management of this company. We have already had cases involving Mr. Alan Denenberg, Mr. Doug Denenberg and now Mr. Todd Denenberg – none of whom had any interest in this organization.

Would you please schedule a conference at your earliest convenience?

I have enclosed letters written to your offices regarding Mr. Hettrick's attempt to stick Alan, Doug and Todd for taxes for this company and for another Viccino's in Libertyville, which he owned. If you have any questions, please call me.

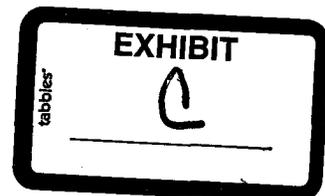
Very truly yours,

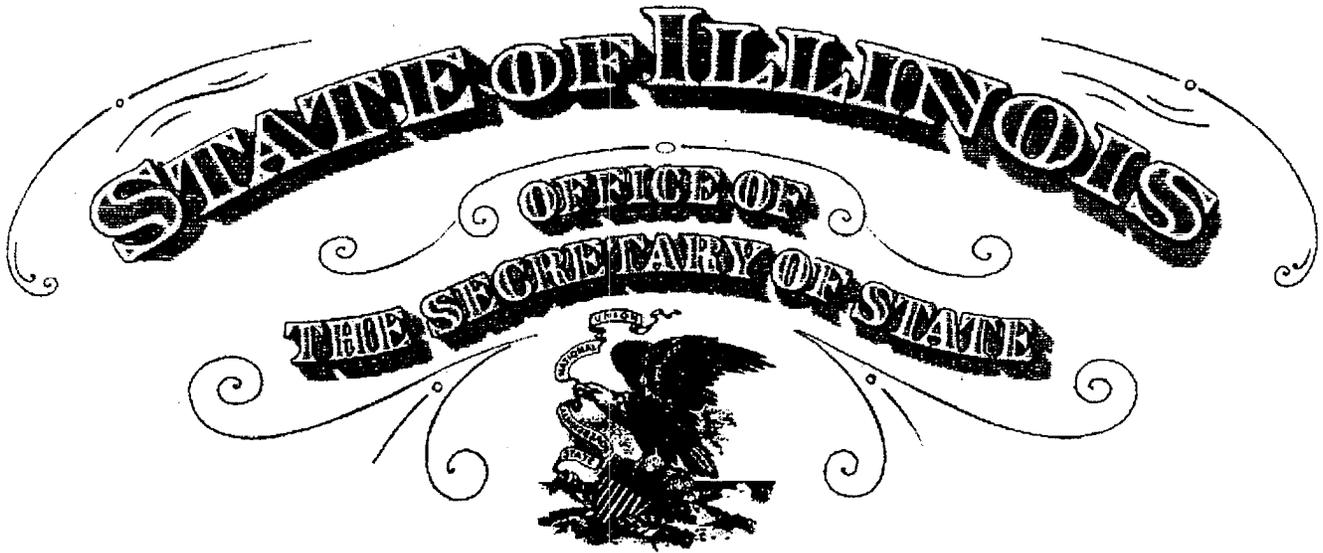
ROTMAN & ROTMAN, LTD.



Michael H. Rotman

MHR/dpz
Enclosure





To all to whom these Presents Shall Come, Greeting:

I, Jesse White, Secretary of State of the State of Illinois, do hereby certify that I am the keeper of the records of the Department of Business Services. I certify that

ATTACHED HERETO IS A TRUE AND CORRECT COPY, CONSISTING OF 3 PAGE(S), AS TAKEN FROM THE ORIGINAL ON FILE IN THIS OFFICE FOR VICCINO'S PIZZA COMPANY - HP, LLC.



In Testimony Whereof, I hereto set
*my hand and cause to be affixed the Great Seal of
the State of Illinois, this 14TH
day of DECEMBER A.D. 2015*

Jesse White

Form **LLC-5.5**
January 2000

Illinois
Limited Liability Company Act
Articles of Organization

This space for use by
Secretary of State

Jesse White
Secretary of State
Department of Business Services
Limited Liability Company Division
Room 359, Howlett Building
Springfield, IL 62756
<http://www.sos.state.il.us>



LC0008433

This space for use by Secretary of State

FILE DATE 04/10/2002
JESSE WHITE
SECRETARY OF STATE

Payment must be made by certified check, cashier's check, Illinois attorney's check, Illinois C.P.A.'s check or money order, payable to "Secretary of State."

Date **04/10/2002**
Assigned File # **00695874**
Filing Fee **\$400.00**
Approved: **PMM**

1. Limited Liability Company Name: VICCINO'S PIZZA COMPANY - HP, LLC

(The LLC name must contain the words limited liability company, L.L.C. or LLC and cannot contain the terms corporation, corp., incorporated, inc., ltd., co., limited partnership, or L.P.)

2. If transacting business under an assumed name, complete and attach Form LLC-1.20.

3. The address of its principal place of business: (Post office box alone and c/o are unacceptable.)

1690 FIRST ST. HIGHLAND PARK, IL 60035-3535

4. The Articles of Organization are effective on: (Check one)

a) the filing date, or b) _____ another date later than but not more than 60 days subsequent to the filing date: _____
(month, day, year)

5. The registered agent's name and registered office address is:

Registered agent:	<u>WILLIAM</u>	<u>WOLOSHIN</u>
	<small>First Name</small>	<small>Last Name</small>
Registered Office:	<u>161 NORTH CLARK STREET</u>	<u>2600</u>
(P.O. Box and c/o are unacceptable)	<small>Number</small>	<small>Street</small>
	<u>CHICAGO</u>	<u>60601</u>
	<small>City</small>	<small>ZIP Code</small>
		<small>Suite #</small>
		<u>COOK</u>
		<small>County</small>

6. Purpose or purposes for which the LLC is organized: Include the business code # (IRS Form 1065).
(If not sufficient space to cover this point, add one or more sheets of this size.)

"The transaction of any or all lawful business for which limited liability companies may be organized under this Act."

The transaction of any or all lawful businesses for which limited liability companies may be organized under the Illinois Limited Liability Company Act of Illinois.

Business Code: # 5812

7. The latest date, if any, upon which the company is to dissolve perpetual
(month, day, year)

Any other events of dissolution enumerated on an attachment. (Optional)

LLC-5.5

8. Other provisions for the regulation of the internal affairs of the LLC per Section 5-5 (a) (8) included as attachment: If yes, state the provisions(s) from the ILLCA. Yes No

9. a) Management is by manager(s): Yes No If yes, list names and business addresses.

DOUG DENENBERG
1690 FIRST ST.
HIGHLAND PARK, IL 60035-3535

b) Management is vested in the member(s): Yes No If yes, list names and addresses.

10. I affirm, under penalties of perjury, having authority to sign hereto, that these articles of organization are to the best of my knowledge and belief, true, correct and complete.

Dated APRIL 9, 2002 (Month/Day) (Year)

Signature(s) and Name(s) of Organizer(s)

Business Address(es)

1. [Signature]
Signature
WILLIAM WOLOSHIN
(Type or print name and title)
(Name if a corporation or other entity)
2.
Signature
(Type or print name and title)
(Name if a corporation or other entity)
3.
Signature
(Type or print name and title)
(Name if a corporation or other entity)

1. 161 N. CLARK STREET STE. 2600
Number Street
CHICAGO, ILLINOIS 60601
City/Town
State ZIP Code
2.
Number Street
City/Town
State ZIP Code
3.
Number Street
City/Town
State ZIP Code

(Signatures must be in ink on an original document. Carbon copy, photocopy or rubber stamp signatures may only be used on conformed copies.)

[Handwritten initials]

1.) Articles of Organization

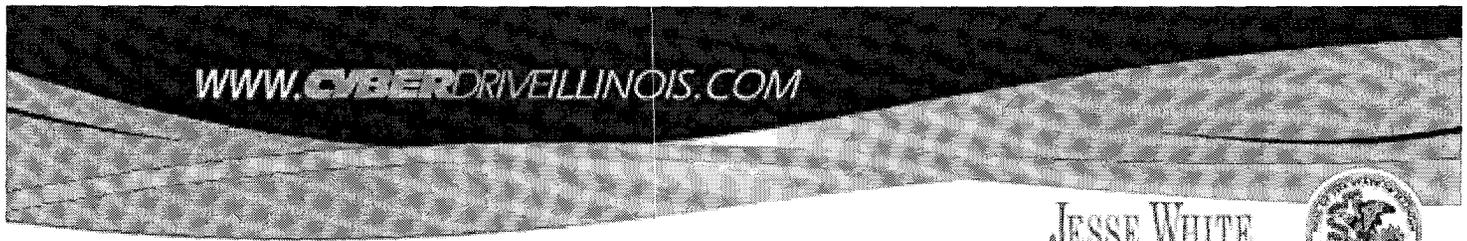


LLC FILE DETAIL REPORT

Entity Name	VICINO'S PIZZA COMPANY - HP, LLC	File Number	00695874
Status	INVOLUNTARY DISSOLUTION	On	10/09/2015
Entity Type	LLC	Type of LLC	Domestic
File Date	04/10/2002	Jurisdiction	IL
Agent Name	MELVYN GOODMAN	Agent Change Date	08/03/2011
Agent Street Address	1884 JOHNS DR	Principal Office	1960 FIRST STREET HIGHLAND PARK, IL 600353535
Agent City	GLENVIEW	Management Type	MGR View
Agent Zip	60025	Duration	PERPETUAL
Annual Report Filing Date	00/00/0000	For Year	2015
Series Name	NOT AUTHORIZED TO ESTABLISH SERIES		

[Return to the Search Screen](#)

BACK TO CYBERDRIVEILLINOIS.COM HOME PAGE



LLC MANAGERS

Entity Name	File Number
VICCINO'S PIZZA COMPANY - HP, LLC	00695874
Name	Address
DENENBERG, DOUG	PO BOX 422, GLENVIEW, IL - 60025
HETRICK, BRETT	PO BOX 422, GLENVIEW, IL - 60025

Close

[BACK TO CYBERDRIVEILLINOIS.COM HOME PAGE](#)

ROTMAN & ROTMAN, LTD.

ATTORNEYS AT LAW

MICHAEL M. ROTMAN
ROBERT D. ROTMAN

SUITE 200
134 NORTH LA SALLE STREET
CHICAGO, ILLINOIS 60602-1056
—
TELEPHONE 312-236-2202
FAX 312-236-2531
WWW.ROTMANLAWFIRM.COM

August 18, 2015

Ms. Susan Stella
Illinois Department of Revenue
9511 West Harrison Street
Des Plaines, Illinois 60016

Re: Alan J. Denenberg
Docket no. 15-ST-016
Our file no. 15-0008

Dear Ms. Stella:

I have your demand for payment issued to Doug Denenberg for taxes Viccino's Pizza Co. in Libertyville, Illinois.

We dealt, at an early date, on taxes for Viccino's Pizza Co. in Highland Park, Illinois. Please note that Mr. Brett Hettrick managed both Viccino's in Highland Park and Libertyville. Mr. Denenberg had no interest in the Highland Park Viccino's. He was not an employee, had no authority to sign checks, no duties with his company nor did he have any knowledge that Mr. Hettrick, who was the sole manager of this company, was not paying the taxes.

Mr. Denenberg is not a responsible party. We have already had a hearing on the obligation for the Libertyville Viccino's and it was determined at the hearing that neither Alan nor Doug Denenberg has any obligation for Libertyville. The same holds true for Highland Park.

Should you have any questions, please contact the undersigned. I would be pleased to go to a hearing on this matter.

Very truly yours,

ROTMAN & ROTMAN, LTD.


Michael H. Rotman

MHR/dpz

ROTMAN & ROTMAN, LTD.

ATTORNEYS AT LAW

MICHAEL M. ROTMAN
ROBERT D. ROTMAN

SUITE 200
134 NORTH LA SALLE STREET
CHICAGO, ILLINOIS 60602-1056
TELEPHONE 312-236-2202
FAX 312-236-2531
WWW.ROTMANLAWFIRM.COM

May 26, 2015

Ms. Josephine Pasley
State of Illinois Department of Revenue
9511 West Harrison Street
Des Plaines, Illinois 60016

Re: *Vicinos Pizza*

Dear Ms. Pasley:

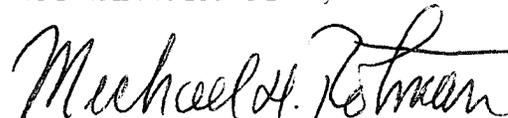
Once again, I write to you on behalf of a member of the Denenberg family. I am afraid you are being terribly misled by Mr. Brett Hetrick, who has tried to blame members of the Denenberg family for HIS failure to pay the taxes. Doug Denenberg was not an employee of Vicinos Pizza CO HP, LLC; had not authority to sign checks, no duties with this company nor did he have knowledge that Mr. Hetrick, who was the sole manager of this company, but was not paying the taxes.

Doug Denenberg is obviously not a responsible party, could not have paid the taxes if he in fact knew they were not being paid and did not know that they were not being paid. I trust that you will stick to Mr. Hetrick regarding this matter.

If you have any questions, please contact the undersigned.

Very truly yours,

ROTMAN & ROTMAN, LTD.



Michael H. Rotman

MHR/dpz

ROTMAN & ELOVITZ, LTD.

ATTORNEYS AT LAW

MICHAEL M. ROTMAN
LOUIS S. ELOVITZ*retired
ROBERT D. ROTMAN

SUITE 200
134 NORTH LA SALLE STREET
CHICAGO, ILLINOIS 60602

—
AREA CODE 312
TELEPHONE 236-2202
FAX 236-2531

May 4, 2015

Ms. Susan Stella
Illinois Department of Revenue
9511 West Harrison Street
Des Plaines, Illinois 60016

Re: Alan J. Denenberg
Docket no. 15-ST-016
Our file no. 15-0008

Dear Ms. Stella:

I have your letters addressed to my client, Alan J. Denenberg regarding unpaid taxes for Viccino's Pizza Co. in Libertyville, Illinois. I have enclosed a copy of your demand for payment for your convenience. Please note that that matter is currently being heard by the Department of Revenue, Office of Administrative Hearings under the above referenced docket number. I have enclosed a copy of the Order.

The Department of Revenue has ruled that Mr. Denenberg has no liability for those taxes and a former owner owes them. We are waiting for the written Order from the State.

I trust that if you have any questions, you will contact the undersigned.

Very truly yours,

ROTMAN & ELOVITZ, LTD.



Michael H. Rotman

MHR/dpz
Enclosure



IL-2848-AH Power of Attorney For Administrative Hearing Proceedings

Read this information first

If you do not have a Form IL-2848, Power of Attorney, on file, you must file this original form, in person or by mail, with the Office of Administrative Hearings. This form allows you to become the official representative of record for the identified protested tax matter and to establish your authority to act on behalf of this taxpayer, receive notices, and file documents for the identified proceeding. You must be an attorney to represent a taxpayer at an administrative hearing or other preliminary proceedings, including status calls and pretrial conferences. Please type or print when completing this form and mail to one of our offices below.

OFFICE OF ADMINISTRATIVE HEARINGS (7-900)
ILLINOIS DEPARTMENT OF REVENUE
100 W RANDOLPH ST
CHICAGO IL 60601-3274

OFFICE OF ADMINISTRATIVE HEARINGS (5-500)
ILLINOIS DEPARTMENT OF REVENUE
101 W JEFFERSON ST
SPRINGFIELD IL 62794-9044

Step 1: Complete the following taxpayer information

1 Todd Deneberg
Taxpayer's name

2 1934 Beaumont Place
Mailing address

3 Northbrook IL 60062
City State ZIP

4 Write all applicable taxpayer identification numbers.
[Redacted] License number _____

Step 2: Complete the following representative information

5 MICHAEL H. ROTMAN
Representative's name

6 ROTMAN & ROTMAN P.C.
Firm name, if applicable

7 131 N. LA SALLE ST
Mailing address

8 Chi IL 60602
City State ZIP

9 (312) 236-2202 (312) 236 2531
Phone number Fax number

10 Identify the type of proceeding. (Check all that apply.)
 Informal review Hearing

11 Identify the type of protested item. (Check all that apply.)
 Assessment Deficiency
 Revocation Penalty Claim
 Other _____
Type of protested item

a Issue date of protested items 1/1/15
1/1/15

b Periods covered _____

c Assessment or notice numbers, if any 15 IT 179
(If needed, attach additional sheets to identify items a, b, and c.)

Step 3: Taxpayer's signature

I, the undersigned taxpayer, authorize the party identified in Step 2 to represent me with full power and authority at the identified proceeding. I authorize all further notices and written documents, including confidential information, pertinent to this proceeding to be sent to the representative's address listed in Step 2. If signing as a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer identified in Step 1.

Todd Deneberg _____ 11/30/2015
Taxpayer's signature Title, if applicable Date

Step 4: Representative's signature

I, the undersigned, affirm that the taxpayer identified in Step 1 has authorized me as representative for the identified proceeding and that I am an attorney, either

- in good standing of the Illinois Bar; or
- admitted (or am seeking admission) pro hac vice for this Illinois proceeding.

MICHAEL H. ROTMAN IL. Michael H. Rotman 11/30/2015
Printed name of representative Jurisdiction or states Representative's signature Date