

ILLINOIS INDEPENDENT - TAX TRIBUNAL

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

RECEIVED  
JAN 21 2016  
BY: /STT/270

AMENDED 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 Assessment and Notice of Intent issued by the Illinois Department of Revenue (“Department”) for the reasons stated below:

Introduction

1. The Assessment 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 the Assessment and Notice of Intent statement showing a liability for Viccino’s Pizza Company - HP, LLC. (Exhibit A)

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.

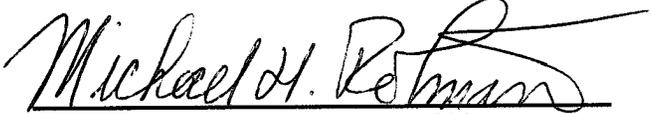
7. Nowhere is there any record showing that TODD R. DENENBERG had any connection to this company for the periods in question. As stated in my letter of October 13, 2015, a copy of which is attached hereto as Exhibit C, Brett Hettrick has tried to evade or avoid his legal tax obligations by attempting 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



**Illinois Department of Revenue**  
**OFFICE OF ADMINISTRATIVE HEARINGS**  
Willard Ice Building  
101 West Jefferson Street – Level 5SW  
Springfield, IL 62702  
(217)782-6995

November 30, 2015

Michael M. Rotman  
Rotman & Elovitz, LTD  
134 North LaSalle St., Suite 200  
Chicago, IL 60602

Re: **PROTEST DISMISSAL DUE TO LACK OF JURISDICTION**  
Todd R. Denenberg  
Collection Action, Assessment and Notice of Intent, dated September 29, 2015  
Letter ID: L0342204560  
NPL Penalty ID: 2040670

Dear Mr. Rotman:

The Office of Administrative Hearings of the Illinois Department of Revenue received a protest and request for an administrative hearing for Todd R. Denenberg regarding the above Notice. The mailing date of the protest and request for a hearing indicates that the protest was sent within the 60-day protest period for requesting an administrative hearing. However, the assessment at issue for the protest exceeds the statutory amount (\$15,000, exclusive of penalties and interest or \$15,000 for notices that involve only penalties and interest) for which the Department has jurisdiction for protests filed on or after January 1, 2014. For protests that exceed the statutory amount and are filed on or after January 1, 2014, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 *et seq.* **Because the Department does not have jurisdiction over this protest, the Department is respectfully dismissing your protest and request for administrative hearing.**

Because of these recent changes in Illinois law, the Department and the Tax Tribunal recognize that there may be instances, such as this, when a protest and request for an administrative hearing may be filed in the wrong jurisdiction. The Tax Tribunal's website ([www.illinois.gov/taxtribunal](http://www.illinois.gov/taxtribunal)) contains rules that include guidance on filing in the wrong jurisdiction and contact information for the Tax Tribunal. **The Tax Tribunal's rules provide that a timely protest that is dismissed by the Department for lack of jurisdiction may be filed with the Tax Tribunal within 60 days of the notice of such dismissal.** See Subsection (a)(3) of Section

1  
1 Page / Default. ASPX

5000.310 of the Tax Tribunal's rules. Please note that the Tax Tribunal has different requirements than the Department for filing protests, including the payment of filing fees and the filing of a petition in the form required by the Tax Tribunal.

I recommend that you review the information provided on the Tax Tribunal's website and contact them if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Terry Charlton". The signature is fluid and cursive, with a long horizontal stroke at the end.

Terry D. Charlton  
Chief Administrative Law Judge  
Illinois Department of Revenue

TDC

# Collection Action Assessment and Notice of Intent



September 29, 2015



Letter ID: L0342204560

TODD R. DENENBERG  
1934 BEAUMONT PL  
NORTHBROOK IL 60062-3768

Taxpayer ID: XXX-XX-5348  
NPL Penalty ID: 2040670



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

## We have determined you are personally liable for a penalty of \$67,820.30.

The penalty is equal to the amount of unpaid liability of VICCINOS PIZZA CO-HP LLC, due to your status as a responsible officer, partner, or individual of VICCINOS PIZZA CO-HP LLC.

Illinois law (35 ILCS 735/3-7) provides that any person who has control, supervision, or responsibility of filing returns or making payments for a taxpayer, and who willfully fails to do so, shall be personally liable for a penalty equal to the amount of tax due including penalty and interest.

Pay us \$67,820.30. 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 you do not agree, you may contest this notice by following the instructions listed below.

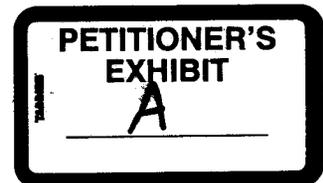
- If the amount of this liability is more than \$15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*).
- In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue, and request an administrative hearing within 60 days of the date of this notice, which is November 28, 2015. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.
- Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/ 2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

If the debt remains unpaid and this penalty becomes final, we intend to take collection enforcement action against you personally to collect this debt. Collection action can include the seizure and sale of your assets, and levy of your wages and bank accounts.

FLO WOOD  
100% PENALTY UNIT  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19035  
SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31609  
217 785-2635 fax

For information about  
› how to pay  
› submitting proof  
› collection actions



## To avoid this collection action

### **Pay**

Your payment must be guaranteed (*i.e.* cashier's check, money order) and made payable to the Illinois Department of Revenue.

### ***If you believe you are not personally responsible, send us proof***

Send us written proof, documents, or testimony for review.

You may provide one or all of the following:

- copies of notarized resignation papers.
- corporate minutes where your resignation was accepted.
- copy of signed agreement to transfer stocks and bonds to another party.
- a notarized affidavit from someone whom we recognize as knowledgeable of the business' operation stating that you were not responsible for filing returns and paying taxes.
- the name of the person who was responsible for filing returns and paying taxes.

### **Federal Bankruptcy Court**

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy "automatic stay" does not relieve your obligations to file tax returns.

### **Correct our records**

If our records are not correct, send us proof of your prior payment, a copy of the return you filed, or other documentations so that we can correct our records.

## Collection action information

### **Applicable Illinois law**

Illinois law (35 ILCS 735/3-7 of the Retailers' Occupation Tax Act) provides that any person who has control, supervision, or responsibility of filing returns or making payments for a taxpayer, and who willfully fails to do so, shall be personally liable for a penalty. The penalty is equal to the amount of tax due including penalty and interest.

More information is on our website at [tax.Illinois.gov](http://tax.Illinois.gov).

### **What other collection actions may we take?**

Additional collection action includes, but is not limited to:

- levy of wages and bank accounts.
- withholding of your state payments, tax refunds, lottery winnings, contractual service vouchers, etc.
- seizure and sale of your assets.
- referral to a collection agency.
- civil judgments.
- referral for non-renewal or revocation of your
  - Professional license,
  - Certificate of Registration,
  - Liquor license,
  - Corporate Charter with the Secretary of State, or
  - Lottery license.
- prosecution for bad checks and deceptive practice.
- filing a tax lien against your property (the filing of a lien may damage your credit rating for up to seven years, even after the lien is released). If we file a lien against your property, you are responsible for paying the lien filing and release fees and charges.

# Collection Action

## Assessment and Notice of Intent



September 29, 2015



Letter ID: L0342204560

TODD R. DENENBERG  
1934 BEAUMONT PL  
NORTHBROOK IL 60062-3766

Taxpayer ID: XXX-XX-5348  
NPL Penalty ID: 2040670



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.

### 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	71.80	-	(1,346.91)	1,806.33
31-Jan-2013	2,688.00	422.56	140.72	-	-	3,251.28
28-Feb-2013	2,392.00	387.04	125.20	-	-	2,904.24
31-Mar-2013	1,948.00	333.76	101.92	-	-	2,383.68
30-Apr-2013	2,487.00	398.44	130.19	-	-	3,015.63
31-May-2013	2,736.00	428.32	143.20	-	-	3,307.52
30-Jun-2013	2,605.00	412.60	136.36	-	-	3,153.96
31-Aug-2013	2,703.00	370.30	141.49	-	-	3,214.79
30-Sep-2013	2,582.00	358.20	135.15	-	-	3,075.35
31-Oct-2013	2,724.00	372.40	142.60	-	-	3,239.00
30-Nov-2013	2,573.00	357.30	134.68	-	-	3,064.98
31-Dec-2013	2,639.00	416.68	133.60	-	-	3,189.28
31-Jan-2014	2,389.00	386.68	115.06	-	-	2,890.74
28-Feb-2014	2,256.00	347.60	103.48	-	-	2,707.06
31-Mar-2014	2,444.00	393.28	105.67	-	-	2,942.95

Retain this portion for your records.

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

### Collection Action

(R-12/08) (136)



Letter ID: L0342204560  
TODD R. DENENBERG

Total amount due: \$67,820.30

Write the amount you are paying below.

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

\$ \_\_\_\_\_

Write your Account ID on your check.

# Collection Action

September 29, 2015

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

<b>Period</b>	<b>Tax</b>	<b>Penalty</b>	<b>Interest</b>	<b>Other</b>	<b>Payments/Credits</b>	<b>Balance</b>
30-Apr-2014	2,510.00	401.20	102.55	-	-	3,013.75
31-May-2014	2,435.00	392.20	93.21	-	-	2,920.41
30-Jun-2014	2,456.00	394.72	87.79	-	-	2,938.51
31-Jul-2014	2,069.00	328.90	68.85	-	-	2,466.75
31-Aug-2014	3,363.00	653.56	102.82	-	-	4,119.38
30-Sep-2014	3,363.00	653.56	95.08	-	-	4,111.64
31-Oct-2014	3,363.00	653.56	86.51	-	-	4,103.07

ROTMAN & ELOVITZ, LTD.

ATTORNEYS AT LAW

MICHAEL M. ROTMAN  
LOUIS S. ELOVITZ <sup>retired</sup>  
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**

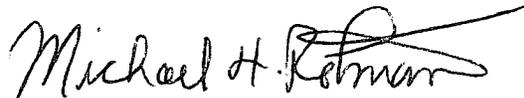
Dear Ms. Pasley:

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: Todd R. Denenberg**  
**SSN: 323-72-5348**

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.

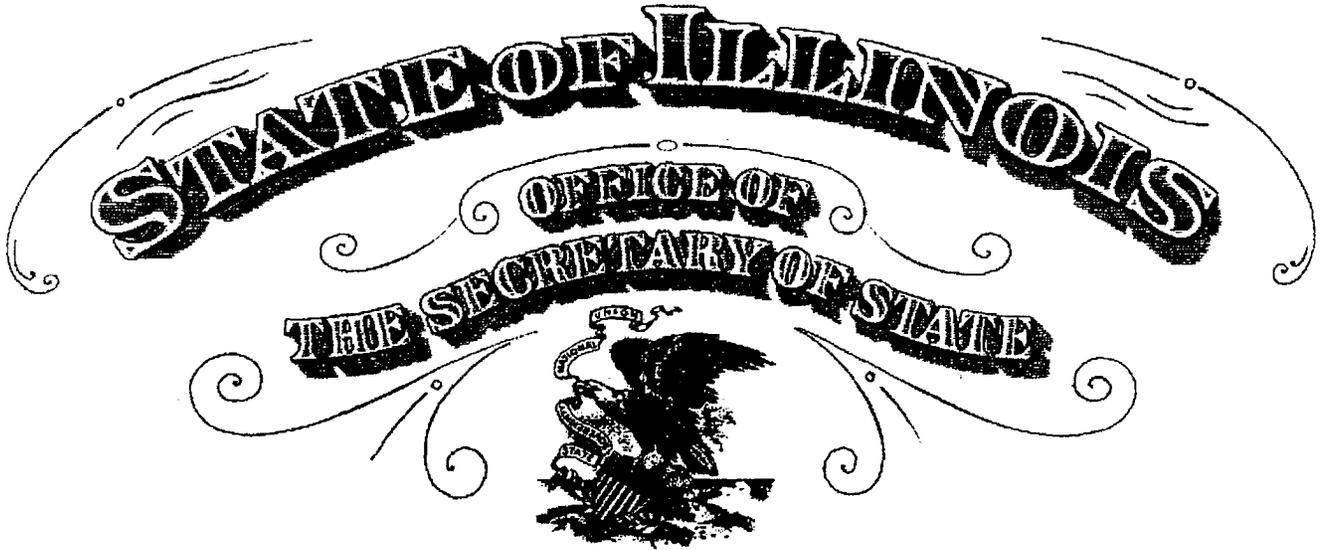
Very truly yours,

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

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  
WILLIAM WOLOSHIN  
(Type or print name and title)

1. 161 N. CLARK STREET STE. 2600  
Number Street  
CHICAGO, ILLINOIS 60601  
City/Town

(Name if a corporation or other entity)

State ZIP Code

2. \_\_\_\_\_  
Signature  
(Type or print name and title)

2. \_\_\_\_\_  
Number Street  
City/Town

(Name if a corporation or other entity)

State ZIP Code

3. \_\_\_\_\_  
Signature  
(Type or print name and title)

3. \_\_\_\_\_  
Number Street  
City/Town

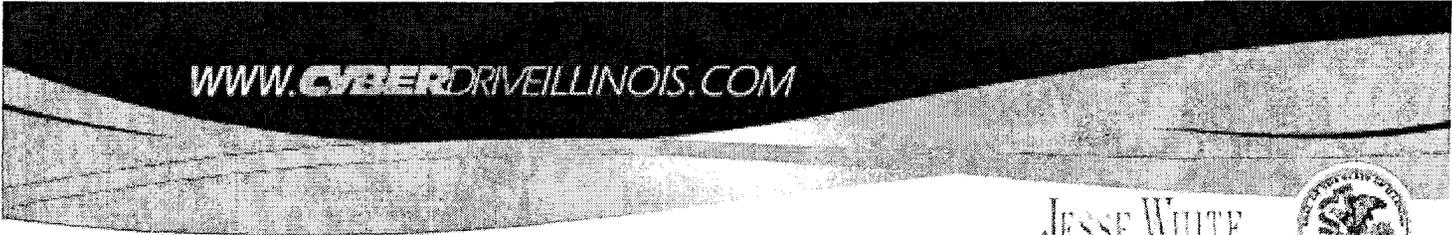
(Name if a corporation or other entity)

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.)



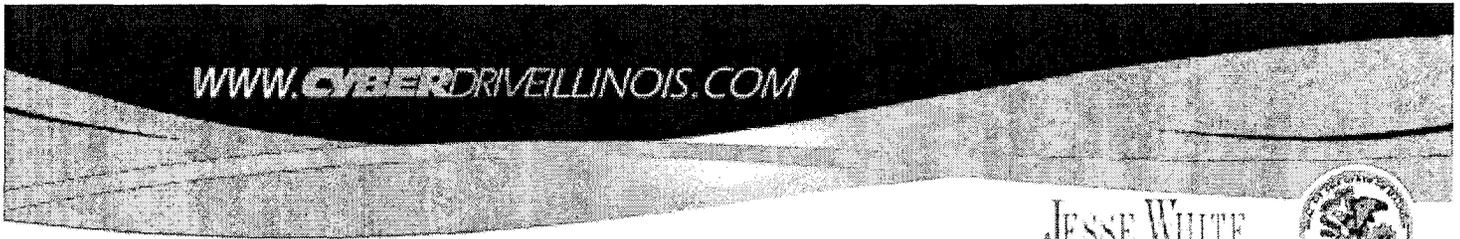
1) Articles of Organization



**LLC FILE DETAIL REPORT**

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

[Return to the Search Screen](#)



### LLC MANAGERS

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

Close

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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