

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

---

<b>TODD R. DENENBERG,</b>	)	
<b>Petitioner</b>	)	
	)	
<b>V</b>	)	<b>No. 15 TT 270</b>
<b>ILLINOIS DEPARTMENT</b>	)	<b>Chief Judge James F. Conway</b>
<b>OF REVENUE,</b>	)	
<b>Respondent</b>	)	
	)	

---

**ANSWER**

Now comes the Department of Revenue of the State of Illinois (“the Department”) by and through its attorney, Lisa Madigan, Attorney General of the State of Illinois, and for its Answer to Taxpayer’s Petition states as follows:

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.

ANSWER: The Department admits the allegations in paragraph 1 of the petition.

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

ANSWER: The Department admits the allegations in paragraph 2 of the petition.

3. Petitioner received the Assessment and Notice of Intent statement showing a liability for Viccino's Pizza Company- HP, LLC. (Exhibit A)

ANSWER: The Department admits the allegations in paragraph 3 of the petition.

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.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 4 of the petition and therefore neither admits or denies said allegations.

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.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 5 of the petition and therefore neither admits or denies said allegations.

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.

ANSWER: The Department admits that copies of certain documents from the Secretary of State of Illinois were attached to the Petition. The Department states that the documents speak for themselves and therefore deny the remaining allegations in paragraph 6 of the petition.

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.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 7 of the petition and therefore neither admits or denies said allegations.

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.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 8 of the petition and therefore neither admits or denies said 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 is correct as issued;
- c. ordering judgment in favor of the Department and against the Petitioner; and granting such further relief as this Tribunal deems appropriate under the circumstances.

Respectfully Submitted,

LISA MADIGAN  
Attorney General  
State of Illinois

By: 

George Foster  
Special Assistant Attorney General

George Foster  
Illinois Department Of Revenue  
100 W. Randolph Street, Level 7  
Chicago, Illinois 60601  
312-814-3493  
[george.foster@illinois.gov](mailto:george.foster@illinois.gov)

**ILLINOIS INDEPENDENT TAX TRIBUNAL  
CHICAGO, ILLINOIS**

---

<b>TODD R. DENENBERG</b>	)	
	)	
v.	)	<b>15-TT-270</b>
	)	<b>Chief Judge James M. Conway</b>
<b>STATE OF ILLINOIS</b>	)	
<b>DEPARTMENT OF REVENUE</b>	)	

---

**AFFIDAVIT OF BRIAN GOLDBERG  
PURSUANT TO TRIBUNAL RULE 5000.310(b)(3)**

1. I am currently employed by the Illinois Department of Revenue in the Legal Services Bureau.
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 4, 5, 7, and 8.

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.

  
\_\_\_\_\_  
Brian Goldberg  
Deputy General Counsel  
Illinois Department of Revenue

DATED: 3/1/16