

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

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<b>EDMUND J. SWEENEY,</b>	)	
	)	
<b>Petitioner,</b>	)	
	)	
<b>v.</b>	)	<b>16 TT 6</b>
	)	<b>Judge Brian F. Barov</b>
<b>ILLINOIS DEPARTMENT</b>	)	
<b>OF REVENUE,</b>	)	
	)	
<b>Respondent.</b>	)	

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**FIRST AMENDED PETITION**

Petitioner EDMUND J. SWEENEY, by and through his attorneys, Senak Keegan Gleason Smith & Michaud, Ltd., pursuant to Title 68, Section 5000.310 of the Ill. Admin. Code, as his First Amended Petition to the Illinois Independent Tax Tribunal, hereby states as follows:

**JURISDICTIONAL STATEMENT**

1. The Illinois Tax Tribunal has original jurisdiction over this matter pursuant to 35 ILCS 1010/1-45 (2013). Petitioner was issued a Notice of Claim Denial for the tax years 2005, 2006, and 2007 by the Illinois Department of Revenue (hereinafter "IDOR") on November 12, 2015. A copy of the Notice of Claim Denials for 2005, 2006, and 2007 are incorporated by reference and attached hereto as **Exhibits A, B, and C**, respectively.

2. The aggregate amount at issue for the tax year or audit period at issue exceeds \$15,000, exclusive of penalties and interest.

**FACTUAL BACKGROUND**

3. On May 15, 2006, Mr. Sweeney received a letter from the IDOR informing him his residency status was being examined for the tax years 2002-2004. The letter stated that the basis

for the IDOR's action was to determine whether he continued to be domiciled in the State of Illinois.

4. On June 6, 2006, Mr. Sweeney responded to the IDOR's correspondence by providing documentation he had abandoned his Illinois domicile in February 2002 and had established his domicile in Florida.

5. On June 12, 2006, six days after receiving the information from Mr. Sweeney, the IDOR issued a Notice of Proposed Deficiency indicating that additional tax liability was due for the tax years 2002-2004.

6. Enclosed with the Notice of Proposed Deficiency was the auditor's report, prepared by Rae Ann Weldin, an Auditor with the IDOR. The Report stated that "[b]ased upon our review of all information *we are changing your filings for tax years 2002 thru 2004...since you have never given up your residence at 1002 N. Crosby* we have determined that you are indeed an Illinois resident and therefore responsible for reporting all income to Illinois for tax purposes."

7. On August 1, 2006, Mr. Sweeney responded to the IDOR's June 12, 2006 correspondence. Mr. Sweeney explained the proposed Deficiency Notice was erroneous because *the 1002 North Crosby property was not built until 2004*. He also enclosed a copy of the lease for the North Crosby property and other documents to substantiate his claim. Thus, Mr. Sweeney noted the factual basis for the IDOR's conclusion was not only erroneous it was, in fact, impossible.

8. On November 20, 2006, three months after Mr. Sweeney responded to the IDOR's Notice of Proposed Deficiency, the IDOR issued Mr. Sweeney a refund for his 2003 taxes. The IDOR correspondence stated the IDOR had reviewed the information Mr. Sweeney provided and "changed the account to show the return as you requested."

9. In late February 2007, over three months after the IDOR had issued him a refund,

Mr. Sweeney received a notice that an Informal Conference Board (hereinafter “ICB”) hearing was scheduled for May 15, 2007. At the ICB hearing, the IDOR informed Mr. Sweeney for the first time that the refund had been issued in error. However, the IDOR representative at the ICB hearing was unable to explain why the error had occurred or why the IDOR was recanting its prior conclusion.

10. On December 21, 2007, upon completion of the audit, the IDOR issued Mr. Sweeney a Notice of Deficiency (hereinafter “NOD”) in the amount of \$88,862 for the tax years 2002-2003.

11. The basis for the NOD was the IDOR’s determination that the Mr. Sweeney was a resident of Illinois for the 2002 and 2003 tax years.

12. Mr. Sweeney timely protested the NOD and requested a hearing before the Illinois Department of Revenue, Office of Administrative Hearing.

13. The IDOR and Mr. Sweeney each proffered testimony and documentary evidence at a hearing, which commenced on June 26, 2009, before Administrative Law Judge Julie-April Montgomery.

14. In July 2009, prior to a ruling by Administrative Law Judge, the IDOR issued Mr. Sweeney a proposed Notice of Deficiency for the tax years 2005, 2006, and 2007.

15. Thereafter, as a result of discussions between Mr. Sweeney and the IDOR, the IDOR agreed to stay any determination for these years pending a decision in the administrative hearing for tax years 2002-2003.

16. The IDOR acknowledged that if Mr. Sweeney prevailed with his argument that he had abandoned his Illinois residency in 2002, it would not pursue any claims for tax years 2005-2007.

17. The fact that the IDOR agreed to stay the audit for tax years 2005 through 2007 is

evidence that the Department acknowledged that the decision for 2002 and 2003 was dispositive of the question of residency in 2005 through 2007.

18. The IDOR's argument that a Taxpayer must abandon all connections to a state in order to abandon domicile in that state set such a high standard that the IDOR knew it would not be able to establish that Mr. Sweeney abandoned his Florida domicile in 2005, 2006 and 2007. Mr. Sweeney established he had abandoned his Illinois domicile in 2002 and 2003 and the burden therefore shifted to the IDOR to prove he reestablished his Illinois domicile thereafter.

19. On February 25, 2010, eight months after the conclusion of the hearing, the Administrative Law Judge issued a Recommendation for Disposition in which she concluded Mr. Sweeney never effectively abandoned his Illinois domicile in February 2002.

20. Immediately thereafter, the IDOR began pursuing Mr. Sweeney for the tax years of 2005, 2006 and 2007. Included within the claims were substantial penalties and interest totaling in excess of \$375,000.

21. Thereafter, on March 24, 2010, Mr. Sweeney filed a Complaint for Administrative Review in the Circuit Court of Cook County, Illinois. *See, Sweeney v. State of Illinois Department of Revenue, et al.*, 10-L-50524 (Cir. Court Cook Cnty.).

22. In the fall of 2010, while his Complaint for Administrative Review was pending in the Circuit Court, Mr. Sweeney was informed by the IDOR that it was going to seek payment for tax deficiencies for 2005, 2006 and 2007, including substantial penalties.

23. In November 2010, Mr. Sweeney engaged in extensive discussions with the IDOR over these alleged deficiencies. The IDOR recommended that Mr. Sweeney avail himself of the tax Amnesty Program offered by the State to pay the claimed deficiency of \$314,911 for tax years 2005-2007, which would avoid liabilities for penalties and interest approaching \$75,000 and accruing daily on a going-forward basis.

24. On or about November 1, 2011, Mr. Sweeney sent a letter to Rae Ann Weldin informing her that he was making the payment of the proposed deficiency, but he continued to contest the liability and he expected the money to be returned if the Circuit Court ruled in the administrative review proceeding that he was not an Illinois resident or the IDOR concluded its audit in his favor.

25. The IDOR claimed that if Mr. Sweeney did not avail himself of this opportunity, his penalties and interest would increase and, in fact, could be doubled.

26. After receiving assurance from Rae Ann Weldin, the IDOR Auditor assigned to the matter, that he would receive a refund for this payment for tax years 2005-2007 if the Circuit Court ruled in the Mr. Sweeney's favor reversing the IDOR's finding for the previous tax years, Mr. Sweeney paid the IDOR \$314,911.00 for the proposed deficiency for tax years 2005 through 2007.

27. Section 520.105(f)(2) of the Amnesty Program Regulations provides “[p]rior to the issuance of an amended return or waiver of restrictions on assessment after the conclusion of an audit, a taxpayer may participate in the Amnesty Program by reporting the amount of Eligible Liability that it estimates will result from the audit on an original or amended return, and paying that amount during the Amnesty Program Period. The IDOR will continue with the audit (including any proceedings before the Informal Conference Board) in the same manner as if no amnesty payment had been made, except that the interest and penalties related to the amnesty payment will be abated. Ill. Admin. Code tit. 86, § 520.105.

28. On April 14, 2011, the Circuit Court of Cook County remanded the case back to the Office of Administrative Hearing, in part, because the Administrative Law Judge had wrongfully excluded exhibits from the administrative trial for the period of 2005-2007.

29. The subsequent years of 2005 through 2007 were effectively incorporated in the hearing and subsequent court action. Both in the administrative trial and in the administrative

review proceeding evidence from 2005 through 2007 was admitted and considered by the respective judges. The IDOR's case hinged on Mr. Sweeney's renting an Illinois home in from December 2004 through May 2006.

30. As of April 15, 2011 the IDOR did not complete an audit for tax years 2005-2007 nor did it assess any additional tax liability to the Taxpayer.

31. On June 15, 2011, the Administrative Law Judge issued an administrative decision on remand recommending the notice of deficiency be finalized with respect to the tax years 2002 and 2003. In her opinion following remand, the administrative law judge admitted that by 2006 Mr. Sweeney effectively abandoned his Illinois domicile.

32. On July 28, 2011, Mr. Sweeney was granted leave to amend the complaint in the Circuit Court to include the June 15, 2011 administrative decision on remand.

33. On or around September 21, 2011, the IDOR informed Mr. Sweeney that it was closing the audit, but it did not assess any liability or specify any amounts that were owed or would be withheld from Mr. Sweeney.

34. The IDOR did not inform Mr. Sweeney that it would not be repaying the funds he paid under the Amnesty Program. However, based on his communications, the IDOR was aware Mr. Sweeney was expecting the funds to be repaid.

35. Throughout 2011, Mr. Sweeney had the understanding based on the IDOR's representations that it would repay the moneys Mr. Sweeney deposited under the Amnesty Act if Mr. Sweeney prevailed in the administrative review proceeding.

36. If the IDOR did not agree to return the funds to Mr. Sweeney, contingent upon the Circuit Court's decision, then the IDOR should have returned the funds to Mr. Sweeney once it did not assess the liability by April 15, 2011.

37. The IDOR's subsequent position that there was no agreement to extend the Statute

of Limitations would lead to the conclusion that the Statute of Limitations for repaying Mr. Sweeney to amount previously paid lapsed on April 15, 2011 and the IDOR should have returned the funds paid under the proposed liability.

38. Mr. Sweeney contested the proposed liability when he made the payment. He did not amend his tax returns and he informed the IDOR that he expected to be repaid if he prevailed in Court or during the audit process.

39. Instead, the IDOR in violation of the Amnesty Act did not continue the audit “in the same manner as if no amnesty payment had been made.”

40. The IDOR closed the audit in September 2011 and did not assess any liability. Nor did the IDOR inform Mr. Sweeney that it would not be returning the funds.

41. In fact, Mr. Sweeney believed the condition precedent to the return of the funds would be a finding in the administrative review proceeding that he was not an Illinois resident, since the IDOR had previously agreed it would only return the funds if he prevailed in the administrative review proceeding. The agreement was simple: if Mr. Sweeney prevailed in the administrative review proceeding, he would get his funds back; if the Circuit Court ruled against him, then he would not be repaid.

42. The direction Mr. Sweeney received from the IDOR was that he did not need to do anything at that point in September 2011.

43. On June 26, 2013, after repeated delays and requests for extension by the IDOR, the Honorable Patrick J. Sherlock ruled the Administrative Law Judge’s finding that Mr. Sweeney was domiciled in Illinois during 2002-2003 was against the manifest weight of the evidence and clearly erroneous. Judge Sherlock entered an Order reversing the IDOR’s decision. *See, Exhibit D, June 26, 2013 Opinion and Order.*

44. The Court ruled that Mr. Sweeney had abandoned his Illinois domicile in 2002.

The Circuit Court found “there is no evidence [Mr. Sweeney] maintained any residence in Illinois. Indeed, the State’s assertions that he resided at the Crosby address was plainly incorrect. Crosby was not built until 2004 and was never Sweeney’s address during the 2002 and 2003 period.” *Id.* at p. 21.

45. The Court also held that Mr. Sweeney did not reestablish his Illinois residency by renting the North Crosby address in 2005-2006, a period that coincided with the conclusion of his employment responsibilities. The Court rejected the IDOR’s argument that by leasing the North Crosby residence it evidenced Mr. Sweeney never intended to abandon his Illinois domicile in for tax years 2002-2003.

46. The IDOR’s assertion that Mr. Sweeney’s renting of the North Crosby address in 2005 through the end of his contract with TD in May 2006 allegedly evidenced his intent to not abandon his Illinois residence in 2002 and 2003, put the tax years 2005-2007 at issue in the administrative trial and the administrative review proceeding.

47. Subsequently, in the fall of 2013, Mr. Sweeney and his accountant contacted the IDOR about effectuating the return of the funds paid under the Amnesty Act.

48. The IDOR was confused as to how to effectuate the return of the funds.

49. In December 2013, Mr. Sweeney requested a repayment for the taxes paid for tax years 2005-2007, since the Court had ruled he had not been a resident since 2002 and the State was not entitled to those sums.

50. In December 2013, the IDOR reopened the audit for tax years 2005-2007. In August 2014, the IDOR denied the audit claiming that the funds were precluded from being refunded because they were an established liability paid under the Amnesty Act.

51. In September 2014, Mr. Sweeney sent a letter to the IDOR informing them that his payment was not an established liability and should be repaid.

52. In February 2015, Mr. Sweeney and his attorney attended an ICB Hearing where the IDOR agreed that the payments were not precluded from being repaid because there was never any established liability.

53. However, at the ICB hearing, the IDOR took the position that the Statute of Limitations had lapsed.

54. There is no statutory period or limitation that prohibits the IDOR from returning the funds paid by Mr. Sweeney. The IDOR can make refunds at its discretion for any past overpayments no matter how many years have passed.

55. On November 12, 2015, the IDOR issued a Notice of Claim Denial for the requested refund of the payments made by Mr. Sweeney for the tax years 2005-2007. The IDOR denied Mr. Sweeney's claim in full because he did not file an amended return within the required time period. The explanation of adjustments provided by the IDOR stated that if Mr. Sweeney claimed a change decreased his Illinois tax liability and wanted a refund, he had to file an amended return within three years from the date of the return (including extensions); three years after the date his original return was filed; or one year after the date his Illinois tax was paid; whichever is latest.

56. Mr. Sweeney had never claimed a change decreased his Illinois Tax liability, nor did he file an amended return.

57. Mr. Sweeney had contested the proposed additional liability in 2010. He never stopped contesting it. The IDOR at all times knew Mr. Sweeney contested this liability and that both his tax returns and his letters effectively requested repayment of the funds paid during the Amnesty period; the IDOR was on notice that there was an overpayments based on Mr. Sweeney's timely filed original return, his subsequent written communications that Mr. Sweeney viewed the payments made under the Amnesty Act as overpayments and expected them to be returned if he

prevailed in the Illinois Action or if the IDOR did not assess an additional liability.

58. The IDOR never informed Mr. Sweeney that it assessed the additional liability.

59. The first time the IDOR informed Mr. Sweeney he would not receive repayment was in August 2014. Under Title 86 Section 100.9410 C (2) Mr. Sweeney's time for filing a claim for a refund would have been 6 month from the date the IDOR notified him that no refund would be allowed. Thus, Mr. Sweeney had until February 2016 to file a claim for a refund.

60. Petitioner does not need to request a refund since he had contested the liability and the IDOR was under a duty to return the overpayment either when the Circuit Court ruled in Mr. Sweeney's favor or the IDOR did not assess any additional liability within the statutory period.

### **COUNT I: BREACH OF CONTRACT**

61. Petitioner incorporates by reference his allegations from the prior and subsequent paragraphs of this Petition and the allegation of this paragraph.

62. Rae Ann Weldin, acting within the scope of her employment as an Auditor for the IDOR, entered into an oral agreement that provided if Mr. Sweeney paid the disputed amount of tax liability for 2005-2007 under the Amnesty Program, Mr. Sweeney could obtain a refund of the amounts paid if the Circuit Court ruled Mr. Sweeney was not an Illinois resident in the Administrative Review proceeding.

63. Mr. Sweeney complied with the terms of the agreement by paying the disputed tax liability for 2005-2007.

64. The IDOR has breached the agreement by refusing to repay Mr. Sweeney the amounts he overpaid during the Amnesty period.

65. As a direct and proximate results of the IDOR's breach of the agreement, Mr. Sweeney has suffered damages in the amount of \$314,911.

WHEREFORE, Petitioner EDMUND SWEENEY hereby requests entry of an Order

finding that he is entitled to a refund in the amount of \$314,911 from the Illinois Department of Revenue, plus prejudgment interest, and for such further relief as is deemed equitable and just.

### **COUNT II: EQUITABLE ESTOPPEL**

66. Petitioner incorporates by reference his allegations from the prior and subsequent paragraphs of this Petition as the allegation of this paragraph.

67. Rae Ann Weldin and other members of the IDOR misrepresented to Mr. Sweeney that if he paid the amount allegedly due for the tax periods 2005-2007 under the tax Amnesty Program, the IDOR would pay back these sums if it was ultimately ruled he was not an Illinois resident.

68. At the time Ms. Weldin made these statements, she was acting within the scope of her employment as an employee of the IDOR.

69. At the time Ms. Weldin made these statements, she either knew or should have known they were not true.

70. At the time these statements were made to Mr. Sweeney and at the time Mr. Sweeney tendered payment of the amount allegedly due for 2005-2007, he did not know or have reason to know the statements made by Ms. Weldin were false.

71. At the time Ms. Weldin made the statements to Mr. Sweeney, she intended and reasonably expected Mr. Sweeney would act upon the representations by paying the disputed amount for 2005-2007.

72. Mr. Sweeney relied upon Ms. Weldin's statements in good faith and paid the disputed amount of tax liability for 2005-2007, which was detrimental to Mr. Sweeney in that it resulted in pecuniary loss to Mr. Sweeney.

73. Mr. Sweeney has been and will be prejudiced by his reliance on the statement made by Ms. Weldin if the IDOR is permitted to deny the terms of the agreement reached between Ms.

Weldin and Mr. Sweeney.

74. In November 2010, the IDOR was auditing Petitioner for tax years 2005-2007.

75. Petitioner and IDOR had executed Form IL 872 which had extended the time for the IDOR to assess an additional liability until April 15, 2011.

76. The proposed liability constituted an “eligible liability” under the Amnesty Program Regulations. 86 Ill.Admn.Code 520.105.

77. The proposed liability does not constitute an “established liability” under the Amnesty Program Regulations. 86 Ill.Admn.Code 520.105.

78. Any payment by the Petitioner was to be repaid if the IDOR did not assess an additional liability by April 15, 2011.

79. Petitioner made payments of the proposed deficiency on or around November 1, 2010.

80. Petitioner did not amend his tax returns and continued to contest the proposed liability.

81. On or about November 1, 2010, Petitioner sent a letter to IDOR stating he continued to contest the proposed liability, he anticipated the audit to continue, and if Petitioner prevailed in the administrative review proceeding or the audit did not assess an additional liability, the Petitioner requested that IDOR to refund the payment.

82. The IDOR did not assess an additional liability by April 15, 2011. In fact, the IDOR never assessed a specific additional liability.

83. Under the Amnesty Act, when a payment is made, the IDOR is to continue the audit as if no payment was made under the Amnesty Program.

84. The IDOR did not continue the audit as if no payment had been made.

85. The IDOR had previously represented to Petitioner that it would refund the money

if he prevailed in his Illinois Court action.

86. The first time the IDOR informed the Petitioner it would not refund the overpayment was in August 2014.

87. Any Statute of Limitations would have been six months after Petitioner was informed he would not be repaid the overpayment consistent with his original timely filed tax return.

88. Since the IDOR argues there was no agreement to extend the Statute of Limitations for refunding Mr. Sweeney, the IDOR was obligated to repay Mr. Sweeney the amount previously paid by April 15, 2011, and the IDOR was affirmatively obligated to return the overpayment to Mr. Sweeney.

WHEREFORE, Petitioner EDMUND SWEENEY hereby requests entry of an Order finding that he is entitled to a refund in the amount of \$314,911 from the Illinois Department of Revenue, plus prejudgment interest, and for such further relief as is deemed equitable and just.

### **COUNT III: UNJUST ENRICHMENT**

89. Petitioner incorporates by reference his allegations from the prior and subsequent paragraphs of this Petition as the allegation of this paragraph.

90. The IDOR has been unjustly enriched by Mr. Sweeney's payment of the disputed tax liability for 2005-2007 because it was ruled as a matter of law that Mr. Sweeney was *not* an Illinois resident beginning in 2002.

91. Mr. Sweeney has been impoverished by the IDOR's refusal to return the payments made by Mr. Sweeney for the disputed tax liability for 2005-2007.

92. There is a direct and proximate relationship between the IDOR's unjust enrichment and Mr. Sweeney's impoverishment since Mr. Sweeney paid the money to the IDOR and the IDOR now refuses to refund the money even though it was ruled Mr. Sweeney was not an Illinois resident

beginning in 2002 and did not reestablish his domicile in Illinois in 2005-2007.

93. There is no justification for the IDOR's refusal to refund the payments made by Mr. Sweeney for the disputed tax liability for 2005-2007 because there has been a judicial determination Mr. Sweeney was not an Illinois domiciliary beginning in 2002 and that he did not reestablish his domicile in Illinois during 2005-2007.

94. In the alternative to the allegations of Count I, there is no adequate remedy at law for Mr. Sweeney to obtain repayment of the disputed tax liability for 2005-2007.

WHEREFORE, Petitioner EDMUND SWEENEY hereby requests entry of an Order finding that he is entitled to a refund in the amount of \$314,911 from the Illinois Department of Revenue, plus prejudgment interest, and for such further relief as is deemed equitable and just.

#### **COUNT IV: FRAUDULENT INDUCEMENT**

95. Petitioner incorporates by reference his allegations from the prior and subsequent paragraphs of this Petition as the allegation of this paragraph.

96. Rae Ann Weldin and other members of the IDOR misrepresented to Mr. Sweeney that if he paid the amount allegedly due for the tax periods 2005-2007, the IDOR would pay back these sums if it was ultimately ruled that he was not an Illinois resident.

97. At the time Ms. Weldin made these statements, she was acting within the scope of her employment as an employee of the IDOR

98. At the time Ms. Weldin made these statements, she either knew or should have known they were not true.

99. Ms. Weldin made these statements with intent of inducing Mr. Sweeney to pay the amount of the disputed tax liability for 2005-2007.

100. Mr. Sweeney reasonably relied upon the truth of Ms. Weldin's statements. Mr. Sweeney was not a tax professional and Ms. Weldin was an Auditor for the IDOR.

101. As a direct and proximate result of Mr. Sweeney relying on the fraudulent statements of Ms. Weldin, Mr. Sweeney suffered damages by paying the amount of \$314,911 to the IDOR.

WHEREFORE, Petitioner EDMUND SWEENEY hereby requests entry of an Order finding that he is entitled to a refund in the amount of \$314,911 from the Illinois Department of Revenue, plus prejudgment interest, and for such further relief as is deemed equitable and just.

**COUNT V: NEGLIGENT MISREPRESENTATION**

102. Petitioner incorporates by reference his allegations from the prior and subsequent paragraphs of this Petition as the allegation of this paragraph

103. In October 2010, Petitioner had discussions with Rae Ann Weldin, who is an employee and auditor for the IDOR.

104. In October 2010, one of Petitioner's attorneys, Patrick Sutton, also had discussions with Rae Weldin.

105. Rae Ann Weldin represented that the IDOR proposed additional liability of the Petitioner for tax years 2005-2007 was an eligible liability under the Amnesty Tax Act.

106. Ms. Weldin informed petitioner that if he did not avail himself of the Amnesty Program, the Petitioner could ultimately be subject to increased penalties for any further established liability for years 2005-2007.

107. At all material times, Ms. Weldin had a duty to communicate accurate information to Mr. Sweeney and his agents.

108. Rae Ann Weldin misrepresented to Mr. Sweeney that if he paid the amount the IDOR proposed as a deficiency the Petitioner potentially owed for the tax periods 2005-2007, that IDOR would pay back these sums if the Petitioner prevailed in his Illinois Court Case with respect to Illinois residency or if the Department did not assess any additional liability during the audit.

109. At the time Ms. Weldin made these statements, she was acting within the scope of her employment as an employee of the IDOR.

110. At the time Ms. Weldin made these statements, she had no reasonable grounds to believe them to be true since Department's policy was to avoid refunds at all costs.

111. Ms. Weldin made these statements with intent of inducing Mr. Sweeney to pay the amount of the disputed tax liability for 2005-2007.

112. Mr. Sweeney reasonably relied upon the truth of Ms. Weldin's statements. Mr. Sweeney was not a tax professional and Ms. Weldin was an Auditor for the IDOR.

113. As a direct and proximate result of Mr. Sweeney relying on the statements of Ms. Weldin, Mr. Sweeney suffered damages by paying the amount of \$314,911 to the IDOR.

WHEREFORE, Petitioner EDMUND SWEENEY hereby requests entry of an Order finding that he is entitled to a refund in the amount of \$314,911 from the Illinois Department of Revenue, plus prejudgment interest, and for such further relief as is deemed equitable and just.

May 31, 2016

Respectfully submitted,

EDMUND J. SWEENEY

By: s/Mark N. Senak  
Mark N. Senak, one of his attorneys

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