

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

JAMES R. SHAAF,)	
)	
Petitioner,)	
)	
v.)	16 TT 10
)	Chief Judge James M. Conway
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
)	
Respondent.)	

ORDER

The petition in this matter is not accepted.

According to the petition, a late discretionary hearing was granted on September 24, 2015 for a Notice of Tax Liability dated June 19, 2012. That particular notice is not attached to the petition. It is claimed in paragraph one of the petition that the “Notice” is dated March 23, 2015, but that “Notice” is not a notice of tax liability, but a collection action notice demanding payment. Regardless, the September 24, 2015 letter from the Office of Administrative Hearings for the Department granting a late hearing specifically spells out in bold typeface that a petition to the Tax Tribunal must be filed within 60 days. That meant the taxpayer had until November 24, 2015 to file a petition with the Tribunal.

The petition was apparently delivered to the Illinois Department of Revenue instead of to the Tax Tribunal. It was hand delivered to the Tribunal today in a plain manila envelope from the Department. The Tribunal cannot ascertain when the petition was received by the Department, but the filing fee check that accompanies the petition is dated January 1, 2016 so presumably the petition was

received on January 2, 2016 or thereafter. That means the petition was not filed within the time period allotted. Therefore, the petition must be dismissed for being untimely filed.

The following is also noted about the petition:

1. The copy of the petition delivered to the Tribunal from the Department is unsigned; and
2. The petition includes at least one instance of a personal identifier, an SSN on a Power of Attorney. The Tribunal's rules state that all personal identifiers should be removed from any filing submitted to the Tribunal.

For the reason stated above, this petition is dismissed with prejudice. The filing fee will be returned to the Petitioner along with a copy of this Order.

s/ James Conway
JAMES M. CONWAY
Chief Administrative
Law Judge

Date: January 14, 2016