

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

ATEF MENIAS, Petitioner)	
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)	
V)	No. 16 TT 11
ILLINOIS DEPARTMENT OF REVENUE, Respondent)	Judge Brian F. Barov
)	
)	

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 "Notice" was issued by the Department on November 23, 2015 assessing in the amount of \$258,964 in tax, \$183,887 in penalties and \$20,266.03 in interest for the taxable periods. A copy of the "Notice" is attached to this petition.

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

2. Petitioner is an individual who resides at 8334 170th St, Tinley Park, Illinois. He has been named as a responsible party of Joes Tobacco Center, Inc., (Joe's) a now defunct corporation.

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

3. Petitioner's phone number is (708) 257-8983. The Taxpayer account number is 5548-8129.

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

4. Joe's filed a return for the taxable period of 30 September 2013 on or about October 30, 2013.

ANSWER: The Department admits that Joes Tobacco Center Inc filed a sales tax return for the month of September 2013 on or about October 30, 2013. The Department states that the allegations in paragraph 4 of the petition are vague and denies any and all remaining allegations in paragraph 4 of the petition.

5. Joe's filed a return for the taxable period of 31 October 2013 on or about November 30, 2013.

ANSWER: The Department admits the allegations in paragraph 5 of the petition

6. The Illinois Independent Tax Tribunal has authority to review the "Notice" pursuant to 35 ILCS 1010, *et seq.*

ANSWER: The allegations in paragraph 6 of the petition consist of legal conclusions and are therefore denied.

7. The Illinois Department of Revenue "Notice" was issued in a manner that was arbitrary, capricious and contrary to the law and sound public policy for the following reasons:

- a. The assessment was made without the benefit of an audit and inventory;
- b. On information and belief the assessment was not based upon the personal observations of agents of the Department;
- c. On information and belief the assessment was based upon inadmissible hearsay evidence;
- d. The assessment was based upon a conclusion unsupported by the manifest weight of the evidence;
- e. There was no disclosed basis for the assessment and was therefore completed in violation of Due Process guaranteed by the United States and the Illinois Constitutions;
- f. Atef Minias was not in control of, in supervision of or responsible for filing the returns in issue, and did not willfully fail to file said returns; and
and

g. For any other such reasons supported by information required to be disclosed by the Department.

ANSWER: The allegations in paragraph 7 of the petition are based on legal and / or factual conclusions and are denied.

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 at issue 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,

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