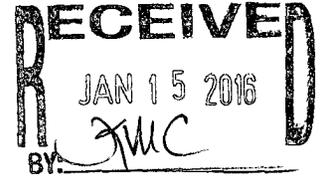


ILLINOIS INDEPENDENT
TAX TRIBUNAL



ATEF MENIAS,)
Petitioner,)
v.)
ILLINOIS DEPARTMENT)
OF REVENUE,)
Respondent.)

NPL, ID: 281381

16TT11

PETITION

The Petitioner, Atef Menias, hereby petitions the Illinois Independent Tax Tribunal to review and reverse and/or modify the Notice of Penalty and Liability issued by the Illinois Department of Revenue, for the reasons below:

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.
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.
3. Petitioner's phone number is (708) 257-8983. The Taxpayer account number is 5548-8129.
4. Joe's filed a return for the taxable period of 30 September 2013 on or about October 30, 2013.
5. Joe's filed a return for the taxable period of 31 October 2013 on or about November 30, 2013.
6. The Illinois Independent Tax Tribunal has authority to review the "Notice" pursuant to 35 ILCS 1010, *et seq.*
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
 - g. For any other such reasons supported by information required to be disclosed by the Department.
8. Petitioner requests that the Illinois Department of Revenue be ordered to tender any and all evidence, reports, statements, and documents relied upon or relevant to its assessment.

WHEREAS, Petitioner requests that the "Notice" be modified or canceled for the reasons contained herein

Atef Menias

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