15-1449

IN THE APPELLATE COURT OF ILLINOIS
FOR THE FIRST DISTRICT

FILED APPELLATE COURT
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2015 MAY 28 AM 9:08
CLERK OF COURT

JOHN E. & FRANCES L. ROGERS,	)	Petition for Administrative Review of
	)	Of Two Decisions and Orders of The Illinois
	)	Independent Tax Tribunal
Petitioners,	)	
	)	Illinois Independent Tax Tribunal
v.	)	Case No. 14 TT 143
	)	
ILLINOIS DEPARTMENT OF REVENUE,	)	
	)	
Respondent.	)	

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PETITION FOR ADMINISTRATIVE REVIEW OF TWO ORDERS OF THE ILLINOIS INDEPENDENT TAX TRIBUNAL

John E. & Frances L. Rogers, petitioners, hereby petition the Court for review of the final orders of April 27, 2015, and May 26, 2015, of THE ILLINOIS INDEPENDENT TAX TRIBUNAL finding in favor of the Illinois Department of Revenue on their Petition To Modify and Adjust the Notice of Deficiency which petitioners received from the Illinois Department of Revenue for tax year 2002 and to deny petitioners Motion for Rehearing.

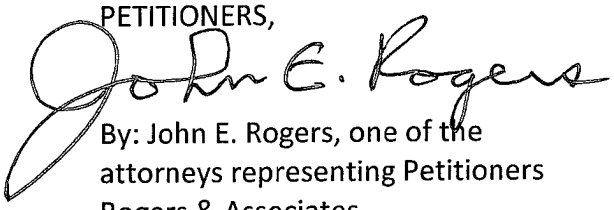
Petitioners John E. & Frances L. Rogers respectfully submit that the decisions and orders of The Illinois Independent Tax Tribunal are clearly erroneous and/or against the manifest weight of the evidence for the following reasons:

1. The Internal Revenue Service determination of the petitioners 2002 adjusted gross income is a matter of federal law and fact upon which the Internal Revenue Service Appellate Division has promised to provide petitioners a hearing on the merits, including notice dated February 18, 2015, which included a change of venue to Illinois.
2. The Tribunal's order of April 27 is not based on final federal findings of fact and law.

3. The hearing included numerous very open factual and legal arguments on federal law to which a valid decision by the Illinois Independent Tax Tribunal which is beyond the jurisdiction of the Illinois Independent Tax Tribunal.
4. Petitioners have no adequate relief in law until IRS Appeals has made a final determination which then enables petitioners to petition the Unites States Tax Court for review of the final notice of determination by IRS Appeals.
5. The Illinois Independent Tax Tribunal abused its discretion by making a decision absent final federal determinations of fact and law as required by due process.

WHEREFORE, Petitioners respectfully request that the Court enter an order reversing the final orders of April 27, 2015, and May 26, 2015, or grant a stay of the administrative orders of April 27, 2015, and May 26, 2015, or in the alternative to remand the case to the Illinois Independent Tax Tribunal for rehearing on terms mandated by this honorable court.

RESPECTFULLY SUBMITTED,
JOHN E. AND FRANCES L. ROGERS,
PETITIONERS,



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