

IN THE APPELLATE COURT OF ILLINOIS  
FOR THE FIRST DISTRICT

FILED APPELLATE COURT  
1ST DIST

JOHN E. & FRANCES L. ROGERS,  
  
Petitioners,  
  
v.  
  
ILLINOIS DEPARTMENT OF REVENUE,  
ILLINOIS INDEPENDENT TAX TRIBUNAL)  
  
Respondent.

) Amended Petition for Administrative  
) Review Of Two Decisions and Orders  
) The Illinois Independent Tax Tribunal  
) Illinois Independent Tax Tribunal  
) Case No. 14 TT 143  
)  
) Docket No. 15-1449  
)  
)

2015 JUL 20 AM 9:01  
STEVEN M. RAVID  
CLERK OF COURT

**AMENDED 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:

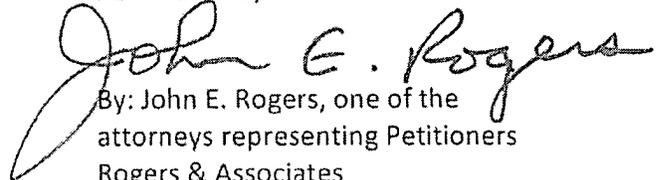
1. The Internal Revenue Service determination of the petitioners 2002 adjusted gross income is a matter of federal law and fact upon which the Internal Revenue Service Appellate Division has promised to provide petitioners a hearing on the merits, including notice dated February 18, 2015, which included a change of venue to Illinois.

2. The Tribunal's order of April 27 is not based on final federal findings of a and the hearing included numerous very open factual and legal arguments on federal law to which a valid decision by the Illinois Independent Tax Tribunal is subordinate.
3. 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.
4. 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 requests 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.

July 16, 2015

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

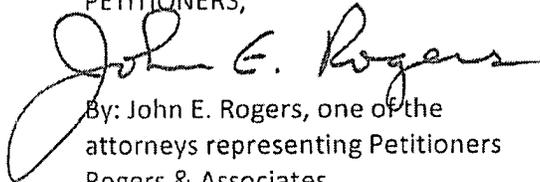


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PLEASE TAKE NOTICE that on July 16, 2015, John E. & Frances L. Rogers, petitioners, filed in the Appellate Court of Illinois, First District, 160 N. LaSalle Street, Chicago, Illinois 60601 AMENDED PETITION FOR ADMINISTRATIVE REVIEW, a copy of which is hereby served upon you.

JOHN E. AND FRANCES L. ROGERS,  
PETITIONERS,

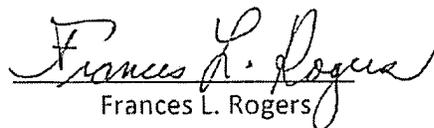


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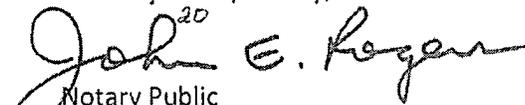
CERTIFICATE OF SERVICE BY MAIL

I, Frances L. Rogers, an attorney, on oath, state that on July <sup>10</sup>16, 2015, I served the foregoing AMENDED PETITION FOR ADMINISTRATIVE REVIEW and NOTICE OF FILING AND CERTIFICATE OF SERVICE upon the parties listed above by enclosing copies thereof in envelopes, addressed as shown, with First Class Postage prepaid, and depositing them in a U.S. mail box.



  
Frances L. Rogers

Signed and sworn to before me  
on this 16<sup>th</sup> day of July, 2015.

  
Notary Public  
John E. Rogers