

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

LYDIA SANCHEZ-RAMOS,)	
)	
Petitioner,)	16 TT 17
v.)	Judge James M. Conway
)	
THE STATE OF ILLINOIS)	
DEPARTMENT OF REVENUE,)	
Respondent.)	

ANSWER

NOW COMES the Department of Revenue of the State of Illinois (“Department”), through its attorney, Lisa Madigan, Attorney General of and for the State of Illinois, and for its Answer to Taxpayer’s Petition respectfully pleads as follows:

Summary of Errors of Fact

1. I was not an officer of the company during this period.

ANSWER: The Department states that an annual report filed with the Illinois Secretary of State for Optimus Personnel, Inc. for 2001 and 2002 has “Lydia Sanchez” listed as president. Further, the 2001 annual report was signed by Nevenka Boroja on 5/23/01. The Department lacks the knowledge or information sufficient to form a belief as to the truth or falsity for the remaining allegations contained in Paragraph 1.

Summary of the Facts

1. I was offered and accepted the position of president of Optimus Personnel in

2000.

ANSWER: The Department lacks the knowledge or information sufficient to form a belief as to the truth or falsity for the allegation contained in Paragraph 1.

2. As president, I was subject to and observer the following: I received no compensation and I was given no duties. When I made requests to the owners, Jose Ignacio Rodriguez and Freddy Portero to meet with them and other board members, Nancy Boroja and Brenda Camacho, I did not receive a reply to my requests and needless to say my requests were not granted. I had expressed concerns to the owners regarding the lack of meetings as well as my concerns about operations in general and about financial matters with respect to accounts receivable and especially about accounts payable. I was told by Jose Ignacio Rodriguez that my position was in name only and that I had no authority over any areas of operation of Optimus Personnel.

ANSWER: The Department lacks the knowledge or information sufficient to form a belief as to the truth or falsity for the allegations contained in Paragraph 2.

3. In the last week of December 2000, I submitted my resignation to one of the owners, Jose Ignacio Rodriguez with the effective date of January 1, 2001. (see attached Exhibit A-1 page). I submitted this letter to Optimus Personnel as instructed to by the accountant of Optimus Personnel at that time. That accountant's name is Tony Garcia. I sought guidance from Mr. Garcia regarding how I could properly resign from my position from Optimus Personnel since it was he that had filed the paperwork to incorporate Optimus Personnel. I also checked with Tony to see if all taxes had been reported and paid up to date. Tony verified that all taxes were filed and up to date. I was not going to resign until I was certain that all payments to vendors, filings and tax payments were current.

ANSWER: The Department acknowledges what appears to be a letter of resignation attached

as Exhibit A; the Department lacks the knowledge or information sufficient to form a belief as to the truth or falsity for the remaining allegations contained in Paragraph 3.

4. In November 2011, I received a letter from Mr. Ash Haile of the Audit Bureau. This letter was a Notice of Audit Initiation (see attached Exhibit B-5 pages). I responded to this notice by contacting Mr. Haile. I informed him that I had not been with Optimus Personnel since I resigned in January of 2001. I informed him that I had a copy of my letter of resignation. As he instructed me, I sent him a copy of this letter via facsimile (Exhibit B-5 pages). I followed up with Mr. Haile to make sure that he had received my correspondence and I was told in no uncertain terms that this resolved this matter. I also gave him the contact information for Mr. Jose Ignacio Rodriguez and I was able to get. Finally, I informed Mr. Haile that the name of the other owner if Freddy Portero but I was unable to get any contact information on him other than I knew he resided in Cicero, IL when I was with Optimus Personnel.

ANSWER: The Department admits that it issued a Notice of Audit Initiation in November, 2011 attached to Petitioner's Petition as Exhibit B; the Department admits that it received a response letter from Petitioner that speaks for itself also attached to Exhibit B; The Department lacks the knowledge or information sufficient to form a belief as to the truth or falsity for the remaining allegations contained in Paragraph 4.

5. In July 2015, I received a Collection Action, Notice of Intent letter from Dmitri Cornellier, IL Department of Revenue (see attached Exhibit C-3 pages). I contacted Mr. Cornellier. I explained to him what had occurred with respect to this matter back in 2011. I discussed with him what had transpired between Optimus Personnel and myself. I explained to him that I had been told by Mr. Ash Haile in 2011 that this matter had been resolved. As per our conversation, I sent him via facsimile a copy of the resignation letter I had submitted to

Optimus Personnel. (see attached Exhibit D-4 pages).

ANSWER: The Department admits that it sent a Collection Action, Notice of Intent letter dated July 28, 2015 attached to Exhibit C; the Department admits that it received a fax as described in Exhibit D; the Department lacks the knowledge or information sufficient to form a belief as to the truth or falsity for the remaining allegations contained in Paragraph 5.

6. In August, 2015, I again received a Collection Action, Assessment and Notice of Intent from Dmitri Cornellier, IL Department of Revenue. I contacted Mr. Cornellier and he informed me that he had since spoken to Jose Ignacio Rodriguez. Mr. Cornellier stated that the letter of resignation was insufficient for the purpose of resolving this matter. He recommended that I obtain a copy of the minutes of the meeting showing that I had resigned.

ANSWER: The Department admits that it sent a Collection Action, Assessment and Notice of Intent Letter dated August 12, 2015 as contained in Exhibit E attached to Petitioner's Petition; the Department lacks the knowledge or information sufficient to form a belief as to the truth or falsity for the remaining allegations contained in Paragraph 6.

7. I contacted the accountant of Optimus Personnel at the time-Toney Garcia- and he stated that he did not have any record of any meetings of this kind. I also contacted Jose Ignacio Rodriguez. Mr. Rodriguez informed me that he did recall my resignation and receiving from me my letter of resignation and that my resignation had been recognized by the other board members and by him and his partner Freddy Portero but he could not recall where the minutes of any such meeting were.

ANSWER: The Department lacks the knowledge or information sufficient to form a belief as to the truth or falsity for the remaining allegations contained in Paragraph 7.

8. I again contacted Mr. Cornellier. Mr. Cornellier suggested I get a notarized letter for Mr. Rodriguez recognizing my resignation in January of 2001. He stated this would

be sufficient for the purpose of resolving this matter.

ANSWER: The Department admits that pursuant to its notes dated 8/10/2015, Mr. Cornellier spoke to Lydia's husband, Mark, who represented that he may obtain notarized resignation papers. The Department denies that Mr. Cornellier stated that a letter from Ignacio Rodriguez simply recognizing her resignation would be sufficient to resolve this matter. The Department lacks the knowledge or information sufficient to form a belief as to the truth or falsity for the remaining allegations contained in Paragraph 8.

9. I obtained a written notarized letter from one of the owners of Optimus Personnel, Jose Ignacio Rodriguez, confirming he had received and accepted my resignation letter effective January 1, 2001 and that was responsible party for this debt.

ANSWER: The Department lacks the knowledge or information sufficient to form a belief as to the truth or falsity for the remaining allegations contained in Paragraph 9.

10. Having obtained this notarized letter, I attempted to contact Mr. Cornellier but was put through to a person named Flo. Flo instructed me to send the notarized letter to Terry Charlton, Administration Law Judge, IL Department of Revenue. I sent the notarized letter via certified letter. (see attached Exhibit E-5 pages).

ANSWER: The Department admits that pursuant to its notes dated 10/6/15, Flo Wood instructed Ms. Ramos to send the notarized letter recognizing Ms. Ramos' resignation to Terry Charlton in the Administrative Hearings Division. The Department lacks the knowledge or information sufficient to form a belief as to the truth or falsity for the remaining allegations contained in Paragraph 10.

11. While waiting for a reply from the Administrative Law Judge, I received a letter from Mr. Dmitri Cornellier. This letter was another Collection Action, Notice of Intent letter. I contacted him and explained to him what I had done with this matter since I last spoke

to him and spoke to him and sent him a copy of the notarized letter (Exhibit E-5 pages). He said that I had been misinformed by Flo and he instructed me to send him via facsimile a written request for a discretionary hearing. Once received, he would forward the request on to the Administrative Law Judge Terry Charlton. I prepared this request and I sent it to him via facsimile (see attached Exhibit F-2pages).

ANSWER: The Department admits that pursuant to its notes dated 10/26/15, the Department issued an Assessment & Notice of Intent letter, dated 10/20/2015. The Department admits that it received a request for discretionary hearing as contained in Exhibit F attached to Petitioner's Petition; the Department lacks the knowledge or information sufficient to form a belief as to the truth or falsity for the remaining allegations contained in Paragraph 11.

12. On November 30, 2015, I received a letter form the IL Dept of Revenue. This letter was a Protest Dismissal Due to Lack of Jurisdiction. This letter instructed me to file a timely protest with the Tax Tribunal (see attached Exhibit G-2 pages).

ANSWER: The Department admits the allegations contained in Paragraph 12.

13. I am now writing to the Tribunal asking to be relieved of any and all responsibility for this debt that Optimus Personnel has incurred given the fact that I was not officer of this company nor was I involved in any way with this company during the period that the debt was incurred and therefore I am not a responsible party for this debt.

ANSWER: The Department lacks the knowledge or information sufficient to form a belief as to the truth or falsity for the remaining allegations contained in Paragraph 13.

WHEREFORE, the Department respectfully requests this Tribunal to:

- (a) deny the prayer for relief in this petition;
- (b) find that the Notice of Deficiency correctly reflects the Petitioner's 2009 Illinois income tax assessment, including penalties and interest;

- (c) enter judgment in favor of the Department and against the Petitioner;
and
- (d) grant any further relief this Tribunal deems just and appropriate.

Dated: March 31, 2016

Respectfully submitted,

LISA MADIGAN
Attorney General
State of Illinois

/s/ Sean P. Cullinan
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**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

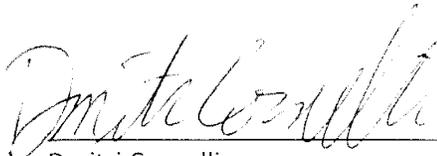
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**AFFIDAVIT OF DMITRI CORNELIER
PURSUANT TO TRIBUNAL RULE 5000.310(b)(3)**

Under penalties as provided by Section 1-109 of the Code of Civil Procedure, 735 ILCS §5/1-109, I, Dmitri Cornellier, being first duly sworn on oath, depose, and state as follows:

1. I am currently employed by the Illinois Department of Revenue.
2. My current title is Revenue Tax Specialist I.
3. An audit uncovered a liability for Lydia S. Ramos for the period 1/Q/01 through 4/Q/06 inclusive.
4. I lack the personal knowledge required to either admit or deny the allegations alleged in Taxpayer's Petition paragraphs 1-11 and 13.
5. I am an adult resident of the State of Illinois and can truthfully and competently testify as to the matters contained herein based upon my own personal knowledge.

Under penalties as provided by law pursuant to Section 1-109 of the Illinois Code of Civil Procedure, I hereby certify that the statements set forth in this Affidavit are true and correct to the best of my knowledge and belief.

 3/31/2016

Dmitri Cornellier
Revenue Tax Specialist I
Illinois Department of Revenue
DATED: March 30, 2016