

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

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**ALEX GRECHANIK,**  
**Petitioner**

**V**  
**ILLINOIS DEPARTMENT  
OF REVENUE,**  
**Respondent**

**No. 16 TT 85**  
**Chief Judge James F. Conway**

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**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:

The purpose of this petition is to argue that the taxpayer mentioned above is not personally liable for the debt of \$73,987.88 owed to the Illinois Department of Revenue by Carmedix Inc, an Illinois corporation.

ANSWER: The Department denies that the Petitioner is not personally liable for the debt of \$73,987.88 owed to the Illinois Department of Revenue by Carmedix Inc, an Illinois Corporation.

The basis of this petition's argument lies mainly with the fact that there is no presence of intent here – by no means is the taxpayer, as an officer of Carmedix Inc, willfully failing to pay the taxes owed to the State by Carmedix Inc.

ANSWER: The allegations in the above paragraph consist of legal and / or factual conclusions and are denied.

Carmedix Inc had a computer glitch between its internal QuickBooks system and its internal Point of Sale system --this was the reason for the non-payment of the taxes, an unfortunate glitch and reporting error, but not willful neglect.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations that Carmedix Inc had a computer glitch between its internal QuickBooks system and its internal Point of Sale system and therefore neither admits or denies said allegations. The remaining allegations in the above paragraph consist of legal and / or factual conclusions and are denied.

Carmedix Inc has already established a payment plan for these back taxes owed, and ever since has been and will continue to honor the payment plan's terms.

ANSWER: The Department admits that Carmedix has established a payment plan with respect to back taxes owed and has made payments pursuant thereto. The remaining allegations in this paragraph consist of speculation and are denied.

The fact that Carmedix Inc has proactively made arrangements to pay down its Illinois tax debt on a monthly basis until paid in full demonstrates that Carmedix is not willfully avoiding payment to the State -- Carmedix acknowledges its debt to the State of Illinois and plans to pay said debt off in full as per the terms of the already-established payment plan.

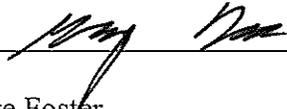
ANSWER: The allegations in this paragraph consist primarily of conclusions and speculation and are denied.

**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,

LISA MADIGAN  
Attorney General  
State of Illinois

By:  \_\_\_\_\_

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Special Assistant Attorney General

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ILLINOIS INDEPENDENT TAX TRIBUNAL  
CHICAGO, ILLINOIS

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v.	)	16-TT-85
	)	Chief Judge James M. Conway
STATE OF ILLINOIS	)	
DEPARTMENT OF REVENUE	)	

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**AFFIDAVIT OF BRIAN GOLDBERG  
PURSUANT TO TRIBUNAL RULE 5000.310(b)(3)**

1. I am currently employed by the Illinois Department of Revenue in the Legal Services Bureau.
2. My current title is Deputy General Counsel.
3. I lack the personal knowledge required to either admit or deny the allegations alleged and neither admitted or denied in Petitioner's Petition paragraph 4.

Under penalties as provided by law pursuant to Section 1-109 of the Code of Civil Procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and as to such matters the undersigned certifies that he (she) verily believes the same to be true.



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Brian Goldberg  
Deputy General Counsel  
Illinois Department of Revenue

DATED: 6/15/16

## PROOF OF SERVICE

The undersigned, an attorney, certifies that a copy of the attached Department's Answer was sent via first class mail, postage prepaid, to Alex Grechanik, 294 Congressional Court, Vernon Hills, IL 60061 on June 15, 2016.



George Foster  
Special Assistant  
Attorney General

Illinois Department of Revenue  
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