

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

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<b>PRAVIN PATEL,</b>	)	
<b>Petitioner</b>	)	
	)	
<b>V</b>	)	<b>No. 16 TT 111</b>
<b>ILLINOIS DEPARTMENT</b>	)	<b>Judge Brian F. Barov</b>
<b>OF REVENUE,</b>	)	
<b>Respondent</b>	)	
	)	

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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:

1. Petitioner( s ), PRAVIN PATEL, ("Petitioner( s )"), is an individual residing in the State of Illinois.

ANSWER: The Department admits the allegations in paragraph 1 of the petition.

2. Petitioner's place of location is at 260 MCWALTER DRIVE, ROSELLE, IL 60172.

ANSWER: The Department admits the allegations in paragraph 2 of the petition.

3. Petitioner's telephone number is (847) 338-5644.

ANSWER: The Department admits the allegations in paragraph 3 of the petition.

4. Petitioner's federal identification number is :XXX:-XX-1086.

ANSWER: The Department admits the allegations in paragraph 4 of the petition.

5. Respondent, Illinois Department of Revenue (the "Department"), is an agency of the

State of Illinois responsible for administering and enforcing the revenue laws of the state of Illinois.

ANSWER: The allegations in paragraph 5 of the petition consist of legal conclusions and are thus denied.

6. Petitioner(s) brings action pursuant to the Illinois Independent Tax Tribunal Act ("Tribunal Act"), 35 ILCS 10101-1 to 35 ILCS 10101-100.

ANSWER: The allegations in paragraph 6 of the petition consist of legal conclusions and are thus denied.

7. On or about May 9, 2016, the Department issued a Notice of Liability to Petitioner(s) asserting a penalty tax due in the amount of \$99,068.28 (A copy of the notice is attached hereto and incorporated herein as Exhibit "B").

ANSWER: The Department admits the allegations in paragraph 7 of the petition.

8. This tribunal has jurisdiction pursuant to Sections 1-45 and 1-50 of the Tribunal Act over the Department's determinations as reflected on the May 4, 2016 notice, where the amount at issue exceeds \$15,000.00, exclusive of penalties and interest.

ANSWER: The allegations in paragraph 8 of the petition consist of legal conclusions and are thus denied

9. Petitioner(s) is an individual filing yearly income tax returns.

ANSWER: The Department admits the allegations in paragraph 9 of the petition.

10. Petitioner(s) timely filed all tax returns and paid all amounts due on a regular and timely basis.

ANSWER: The allegations in paragraph 10 of the petition are overly vague in that it is not clear whether the allegations are limited by any tax periods, type of tax, or even taxing jurisdictions, and are therefore denied.

11. At some point before May 9, 2016 the Department initiated a sales tax audit of the returns filed by Buddies Food & Liquor, Inc.

ANSWER: The Department admits the allegations in paragraph 11 of the petition.

12. On May 9, 2016 the Department issued a penalty assessment against the Petitioner.

ANSWER: The Department admits the allegations in paragraph 12 of the petition.

13. The penalty should not be issued in this case because Petitioner was not the responsible party pursuant to Illinois law (35 ILCS 735/3-7).

ANSWER: The Department denies the allegations in paragraph 13 of the petition.

**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 Taxpayer; 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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