

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

NOTTUS, INC.,)	
)	
Petitioner,)	
)	
v.)	14 TT 167
)	Judge Brian F. Barov
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
)	
Respondent.)	

ORDER

It has come to the Tribunal's attention that counsel for the Petitioner also holds a position as a state legislator, thus raising the issue of whether his representation of the Petitioner creates an actual or implied conflict of interest. While not an inclusive list of authorities, the parties are directed to the Illinois Rules of Professional Conduct and the Illinois Supreme Court's decision in *In re Vrdolyak*, 137 Ill. 2d 407 (1990).

To resolve this issue, the parties are directed to file concurrent legal memoranda by October 3, 2014, addressing whether counsel's position as a lawyer-legislator affects counsel's, and his law firm's, ability to appear before the Tribunal, an agency of the State of Illinois as well as an Illinois administrative court, in a matter brought against the Illinois Department of Revenue, another agency of the State of Illinois.

In light of today's order, the due date for filing the Answer is stayed until further notice, and the initial status date and time is stricken.

s/ Brian Barov
BRIAN F. BAROV
Administrative Law Judge

Date: September 3, 2014