

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

PHILP GRIFASI,)	
)	
Petitioner,)	
)	
v.)	14 TT 172
)	Chief Judge James M. Conway
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
)	
Respondent.)	

ORDER

A Petition captioned “Protest of Demand For Payment/ Intent to Levy” was emailed to the Tribunal today.¹ Attached to the Petition is a Department of Revenue Collection Action titled “Demand for Payment.” Attached to the Petition marked as Exhibit 3 is a confidential settlement agreement between several companies which will be redacted when posted on the Tribunal website.

The Petition in this matter is not accepted and is dismissed by the Tribunal for the following reasons:

1. The Tax Tribunal is a court of limited jurisdiction. Jurisdiction is conferred when the Department issues Notices of Tax Liability, Notices of Deficiency, Notices of Claims Denial, and Notices of Penalty Liability. 35 ILCS 1010/1-45(a);
2. The Tribunal does not have jurisdiction to hear collection matters, in general. 35 ILCS 1010/1-45(e)(4); and
3. The Petition does not provide any evidence that there is currently a

¹ The Petition does not meet the requirements for a proper petition which are set out on the Tribunal’s website at <http://www.illinois.gov/taxtribunal/petitions/Pages/default.aspx>.

Department action which could be reviewed by the Tribunal.

s/ James Conway
JAMES M.CONWAY
Chief Administrative
Law Judge

Date: September 11, 2014