

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

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KATHLEEN MANELLA GROSS,	)	
Petitioner,	)	
	)	
v.	)	14 TT 205
	)	Judge Brian F. Barov
ILLINOIS DEPARTMENT	)	
OF REVENUE,	)	
Respondent.	)	

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**ORDER**

On October 31, 2014, the Tribunal dismissed the petitioner’s Petition challenging an August 29, 2014 Notice of Penalty Liability because it was not timely filed. In that order, the Tribunal informed the Petitioner that she may apply to the Illinois Department of Revenue for a discretionary late hearing under Tribunal Rule 5000.310(a)(5), 86 Ill. Admin. Code § 5000.310(a)(5).

On February 12, 2015, the Tribunal received documents by telefax from the Petitioner purportedly seeking reconsideration of the earlier dismissal accompanied by an updated petition along with supporting documents. The updated petition and supporting documents allege that petitioner sought a late discretionary hearing by letter on November 28, 2014, but that she has not received any response to date from the Department. In the meantime, Petitioner further alleges that the matter has been referred by the Department to collection.

There is no proof of service accompanying this motion and a copy will be provided to the Department with this order. Without deciding whether it was properly brought under the Civil Code or Department rules the motion must be DENIED because 1) the Tribunal does not have jurisdiction over collection activities, *see* 35 ILCS 1010/1-45(e)(4); and 2) based on her allegation that the request for a late discretionary hearing is still pending, the petition is premature. When, and if, the late discretionary hearing request is granted, the Petitioner will

have 60 days from the grant to file her petition. *See* 86 Ill. Admin. Code § 5000.310(a)(5).

*s/ Brian Barov*  
BRIAN F. BAROV  
Administrative Law Judge

Date: February 13, 2015