

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

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

ORDER

On October 30, 2014, the Tribunal received from the petitioner, by telefax, a Petition from a Notice of Penalty Liability issued on August 29, 2014. The Petition is deficient in many respects, but, most important, it is untimely, as the period for filing expired on October 28, 2014.

Unfortunately, neither the Illinois Independent Tribunal Act nor the Tribunal's rules provide a vehicle for accepting untimely petitions. The Petition is therefore DISMISSED. The Petitioner may, however, 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).

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

Date: October 31, 2014