ILLINOIS INDEPENDENT

TAX TRIBUNAL

JK BUICK GMC,	)	
Petitioner,	)	
	)	
v.	)	14 TT 215
	)	Judge Brian F. Barov
ILLINOIS DEPARTMENT	)	
OF REVENUE,	)	
Respondent.	)	

ORDER

JK Buick GMC has filed a petition over the denial of a claimed sales tax refund. However, it has not clearly alleged that its claim falls within the Tribunal's jurisdiction. Paragraph 1 alleges that claimed refund totals $9,801.35, including tax, interest, and penalties, which is below the $15,000 jurisdiction threshold established by section 1-45(a) of the Illinois Independent Tax Tribunal Act. The attached Notice of Tentative Denial of Claim does not state the amount in issue, but the attached Taxpayer Statement provides that the total amount due is $17,416.83.

Because of the uncertainty whether the amount in issue exceeds $15,000, it is ORDERED that both the Petitioner and Department file a jurisdictional memorandum on or before December 3, 2014, addressing whether the Tribunal has jurisdiction over JK Buick GMC's tax claim. Until the jurisdictional question is resolved, the time to file an answer and all other proceedings are stayed.

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

Date: November 12, 2014