

ANSWER: The Department admits the allegations in paragraph 6A of the petition.

6B. On August 26, 2014, a Temporary Restraining Order (“TRO”) was issued against the Illinois Department of Revenue, Board of Appeals instructing it not to pursue any additional collection against the Gas-Mart USA, Inc. account until the Board of Appeals makes a final determination regarding this the unpaid taxes for the periods or years at issue. (See the “TRO” attached hereto as Exhibit “B”)

ANSWER: The Department admits that its Board of Appeals issued a certain Temporary Restraining Order on August 26, 2014 which is attached to the petition as Exhibit “B”. The Department further states that the Temporary Restraining Order speaks for itself and therefore denies the petitioner’s description and characterization thereof and all other allegations in paragraph 6B of the petition.

6C. On December 1, 2014, Gas-Mart USA, Inc. received an offer from TravelCenters of America, LLC to purchase Gas-Mart USA, Inc.’s fee interest in 56 petroleum convenience stores, the proceeds of which will be used to pay off in full all of the unpaid taxes at issue. (See attached December 1, 2014 letter attached hereto as Exhibit (“C”)

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 6C of the petition and therefore neither admits or denies said allegations.

WHEREFORE, the Department prays that the Tribunal enter an order:

- a. denying the prayer for relief in the Petitioner’s Petition in its entirety;
- b. finding that the Notice of Penalty Liability at issue is correct as issued;

- c. ordering judgment in favor of the Department and against the Taxpayer; and granting such further relief as this Tribunal deems appropriate under the circumstances.

Respectfully Submitted,

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By: 
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VERIFICATION

Under penalties as provided by law pursuant to Section 1-109 of the Code of Civil Procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and as to such matters the undersigned certifies that he (she) verily believes the same to be true.

A handwritten signature in blue ink is written over a horizontal line. The signature is stylized and appears to be 'Mark D. [unclear]'. The line is a simple horizontal stroke.

**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

MICHAEL L. GEORGE

v.

**STATE OF ILLINOIS
DEPARTMENT OF REVENUE**

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15-TT-3

**AFFIDAVIT OF MARK DYCKMAN
PURSUANT TO TRIBUNAL RULE 5000.310(b)(3)**

1. I am currently employed by the Illinois Department of Revenue in the Legal Services Bureau.
2. My current title is Deputy General Counsel.
3. I lack the personal knowledge required to either admit or deny the allegations alleged and neither admitted or denied in Petitioner's Petition paragraph 6C.

Under penalties as provided by law pursuant to Section 1-109 of the Code of Civil Procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and as to such matters the undersigned certifies that he (she) verily believes the same to be true.



Mark Dyckman
Deputy General Counsel
Illinois Department of Revenue

DATED:

1/29/15