

Running Unlimited  
451 West Northwest Highway  
Palatine, Illinois 60067  
Tax ID# 2697-6374

Eric and Susan Gronwick  
263 North Benton Street  
Palatine, Illinois 60067  
847-894-0641



RECEIVED  
SEP 08 2016  
BY: *[Signature]*  
1677185

Time period involved: September 2013-April 2014

The petitioners, Eric and Susan Gronwick, were assessed an estimated tax amount due that was based on prior years of revenue at Running Unlimited, of \$48,050.60, for the time period of September 2013-April 2014. The actual tax liability for this same period, based on actual revenue, was \$15,000.00.

The petitioners are requesting to have the amount owed for taxes to be determined by actual revenue instead of the estimated amount of \$48,050.60. The petitioners are committed to paying the amount that they actually owe, and in the last 12 months have paid almost \$11,000.00 towards this liability through a tax levy.



**Illinois Department of Revenue  
OFFICE OF ADMINISTRATIVE HEARINGS**

Willard Ice Building  
101 West Jefferson Street – Level 5SW  
Springfield, IL 62702  
(217)782-6995

July 11, 2016

Mary Ellen Rizzo CPA  
Rizzo & Company PC  
1 E. Northwest Highway, #108  
Palatine, IL 60067

Re: **Late Discretionary Hearing Granted – Tribunal Jurisdiction**  
**Running Unlimited Inc.**

Account ID: 2697-6374

(8) Notices of Tax Liability dated July 9, 2014

Letter ID: CNXXXX7727659686  
CNXXX18465X77925  
CNXXXX5X433X5129  
CNXXX1578X723364  
CNXXX1X412X14245  
CNXXX21149432489  
CNXXXXXX177912484  
CNXXX1X91533X726

Dear Ms. Rizzo:

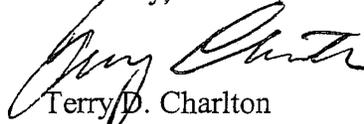
The office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing for Running Unlimited, Inc., regarding the above Notices of Tax Liability. Based on the information provided in your request, I believe that **it is appropriate to grant your request** for a late discretionary hearing for the above Notices.

The amount of liability at issue for this protest exceeds the statutory amount for which the Department has jurisdiction. For late discretionary hearings that are granted and that exceed the statutory amount, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 *et seq.*

**The Tax Tribunal's rules provide that when a late discretionary hearing is granted and the protest meets the statutory amount, the taxpayer shall file a petition with the Tax Tribunal within 60 days and shall attach a copy of the letter granting the late discretionary hearing.**

I recommend that you review the information provided on the Tax Tribunal's website ([www.illinois.gov/taxtribunal](http://www.illinois.gov/taxtribunal)) and contact them if you have any questions.

Sincerely,



Terry D. Charlton  
Chief Administrative Law Judge

TDC:vs

cc: Eric & Susan Gronwick  
263 N. Benton Street  
Palatine, IL 60067

# Collection Action

## Levy



August 13, 2015



Letter ID: L0483464672

COMMUNITY CONSOLIDATED SCHOOL DISTRICT  
15  
ATTN: PAYROLL  
580 N 1ST BANK DR  
PALATINE IL 60067-8110

Taxpayer ID: 330-72-4382

NPL Penalty ID: 2620554

## Levy

We are issuing this levy to you because our records indicate that you pay wages, salaries, bonuses, commissions, or other compensation to:

SUSAN GRONWICK

330-72-4382

who owes us **\$48,050.60**, plus accruing interest. The levy requires you to withhold a portion of these payments until the debt is paid in full.

Your first levy payment is **due** to us at the close of your current payroll period. Additional levy payments are due at least once every two months.

**Copy the enclosed Form EDC-111, Response to Levy**, and figure the amount of each levy payment due. Send us a completed Form EDC-111 with each levy payment.

**Note:** If you **do not owe** this debtor any funds, you must send us a completed Form EDC-111 immediately.

This levy is authorized by Illinois law and is effective from the date you receive this notice until the amount due shown on this levy is paid, you no longer owe the debtor, or we issue a levy release.

If you have any questions about this notice, you may contact us at the address and phone number listed below.

THERESA HAMMOND  
SPFLD COLLECTION ENFORCEMENT  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19035  
SPRINGFIELD IL 62794-9035

217 524-4720 ext. 31020  
217 785-2635 fax

enclosures

For information about  
› how to pay  
› bankruptcy  
› legal authority



**Collection Action**  
**Assessment and Notice of Intent**



#BWNKMGV  
#CNXX XX55 7494 24X6#  
ERIC O. GRONWICK  
263 N BENTON ST  
PALATINE IL 60067-5262

July 6, 2015



Letter ID: CNXXXX55749424X6

Taxpayer ID: XXX-XX-9087  
NPL Penalty ID: 3280053



RUNNING UNLTD INC  
263 N BENTON ST  
PALATINE IL 60067-5262

**You now owe a personal liability penalty.**

**By July 20, 2015, pay us \$47,796.17**, which is unpaid liability of RUNNING UNLTD INC. We have determined that you are personally liable for this amount due to your status as a responsible officer, partner, or individual of RUNNING UNLTD INC.

The enclosed statement details the items you owe.

Illinois law (35 ILCS 735/3-7) provides that any person who has control, supervision, or responsibility of filing returns or making payments for a taxpayer, and who willfully fails to do so, shall be personally liable for a penalty equal to the amount of tax due including penalty and interest.

If we do not receive this payment, we intend to take collection action against you personally to collect this debt. Collection action can include the seizure and sale of your assets and levy of your wages and bank accounts.

Your payment must be guaranteed (*i.e.*, cashier's check, money order) and made payable to the Illinois Department of Revenue. Send or bring it to us at the address below.

FLO WOOD  
100% PENALTY UNIT  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19035  
SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31609  
217 785-2635 fax

**For information about**  
› payments  
› bankruptcy  
› collection actions



# Collection Action

## Assessment and Notice of Intent



July 6, 2015



Letter ID: CNXXXX55749424X6

#BWNKMGV  
 #CNXX XX55 7494 24X6#  
 ERIC O. GRONWICK  
 263 N BENTON ST  
 PALATINE IL 60067-5262

Taxpayer ID: XXX-XX-9087  
 NPL Penalty ID: 3280053



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed.

### Sales/Use Tax & E911 Surcharge

Account ID: 2697-6374

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2012	1,673.00	443.00	152.93	0.00	(500.00)	1,768.93
30-Sep-2013	4,648.00	907.76	210.60	0.00	0.00	5,766.36
31-Oct-2013	4,648.00	907.76	210.59	0.00	0.00	5,766.35
30-Nov-2013	4,648.00	907.76	210.58	0.00	0.00	5,766.34
31-Dec-2013	4,648.00	907.76	202.57	0.00	0.00	5,758.33
31-Jan-2014	4,648.00	907.76	191.11	0.00	0.00	5,746.87
28-Feb-2014	4,648.00	907.76	180.41	0.00	0.00	5,736.17
31-Mar-2014	4,648.00	907.76	168.19	0.00	0.00	5,723.95
30-Apr-2014	4,648.00	957.76	157.11	0.00	0.00	5,762.87
<b>Total Balance:</b>						<b>47,796.17</b>

**Collection Action**  
**Assessment and Notice of Intent**



#BWNKMGV  
#CNXX X139 7652 24X2#  
SUSAN B. GRONWICK  
263 N BENTON ST  
PALATINE IL 60067-5262

July 6, 2015



Letter ID: CNXXX139765224X2

Taxpayer ID: XXX-XX-4382

NPL Penalty ID: 2620554



RUNNING UNLTD INC  
263 N BENTON ST  
PALATINE IL 60067-5262

**You now owe a personal liability penalty.**

By July 20, 2015, pay us \$47,796.17, which is unpaid liability of RUNNING UNLTD INC. We have determined that you are personally liable for this amount due to your status as a responsible officer, partner, or individual of RUNNING UNLTD INC.

The enclosed statement details the items you owe.

Illinois law (35 ILCS 735/3-7) provides that any person who has control, supervision, or responsibility of filing returns or making payments for a taxpayer, and who willfully fails to do so, shall be personally liable for a penalty equal to the amount of tax due including penalty and interest.

If we do not receive this payment, we intend to take collection action against you personally to collect this debt. Collection action can include the seizure and sale of your assets and levy of your wages and bank accounts.

Your payment must be guaranteed (*i.e.*, cashier's check, money order) and made payable to the Illinois Department of Revenue. Send or bring it to us at the address below.

FLO WOOD  
100% PENALTY UNIT  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19035  
SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31609  
217 785-2635 fax

**For information about**  
› payments  
› bankruptcy  
› collection actions



# Collection Action

## Assessment and Notice of Intent



July 6, 2015



Letter ID: CNXXX139765224X2

#BWNKMGV  
 #CNXX X139 7652 24X2#  
 SUSAN B. GRONWICK  
 263 N BENTON ST  
 PALATINE IL 60067-5262

Taxpayer ID: XXX-XX-4382  
 NPL Penalty ID: 2620554



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed.

### Sales/Use Tax & E911 Surcharge

Account ID: 2697-6374

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2012	1,673.00	443.00	152.93	0.00	(500.00)	1,768.93
30-Sep-2013	4,648.00	907.76	210.60	0.00	0.00	5,766.36
31-Oct-2013	4,648.00	907.76	210.59	0.00	0.00	5,766.35
30-Nov-2013	4,648.00	907.76	210.58	0.00	0.00	5,766.34
31-Dec-2013	4,648.00	907.76	202.57	0.00	0.00	5,758.33
31-Jan-2014	4,648.00	907.76	191.11	0.00	0.00	5,746.87
28-Feb-2014	4,648.00	907.76	180.41	0.00	0.00	5,736.17
31-Mar-2014	4,648.00	907.76	168.19	0.00	0.00	5,723.95
30-Apr-2014	4,648.00	957.76	157.11	0.00	0.00	5,762.87

**Total Balance:** 47,796.17

**Collection Action**  
**Notice of Intent**



October 27, 2014



Letter ID: L2107539168

\_\_\_\_\_  
SUSAN B. GRONWICK  
263 N BENTON ST  
\_\_\_\_\_  
PALATINE IL 60067-5262

Taxpayer ID: 36-4077645



RUNNING UNLTD INC  
451 W NORTHWEST HWY  
# E  
PALATINE IL 60067-2449

**You have been identified as a responsible  
officer, partner, or individual of RUNNING UNLTD INC.**

Illinois law provides that we may hold you personally liable for a penalty equal to the total tax, penalty, and interest due from RUNNING UNLTD INC.

The following pages detail the current amount of debt we are pursuing against RUNNING UNLTD INC. This debt must be paid immediately. Your payment must be guaranteed (*i.e.*, cashier's check, money order) and made payable to the Illinois Department of Revenue. Send or bring it to us at the address below.

If this debt is not paid, we intend to issue a penalty against you for the full amount of the debt. Once the penalty becomes final, we can take further collection action against you personally which may include the seizure and sale of your assets and levy of your wages and bank accounts.

If you believe you are not personally responsible for this debt, send us written proof within 10 days. If the information you submit is insufficient, we may continue to issue the penalty.

If you have any questions, please write or call our office weekdays from 8:30 a.m. to 4:30 p.m.

JAMES DIAMOND  
ILLINOIS DEPARTMENT OF REVENUE  
9511 HARRISON ST  
DES PLAINES IL 60016-1523

847 294-4179  
847 294-4140 fax

**For information about**  
› **how to pay**  
› **submitting proof**  
› **what you owe**  
› **collection actions**

**Turn page**

# Taxpayer Statement



October 27, 2014



Letter ID: L1657970704

SUSAN B. GRONWICK  
263 N BENTON ST  
PALATINE IL 60067-5262

Taxpayer ID: 36-4077645  
Total amount due: \$46,308.76



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

### Sales/Use Tax & E911 Surcharge

Account ID: 2697-6374

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2012	5,437.00	443.00	128.26	-	(4,264.00)	1,744.26
30-Sep-2013	4,648.00	807.76	114.57	-	-	5,570.33
31-Oct-2013	4,648.00	807.76	114.56	-	-	5,570.32
30-Nov-2013	4,648.00	807.76	114.56	-	-	5,570.32
31-Dec-2013	4,648.00	807.76	106.54	-	-	5,562.30
31-Jan-2014	4,648.00	807.76	95.08	-	-	5,550.84
28-Feb-2014	4,648.00	807.76	84.38	-	-	5,540.14
31-Mar-2014	4,648.00	807.76	72.16	-	-	5,527.92
30-Apr-2014	4,648.00	807.76	61.08	-	-	5,516.84

### IL Business Income Tax

Account ID: 15737-50016

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Dec-2013	18.00	1.80	0.29	-	-	20.09

SOC

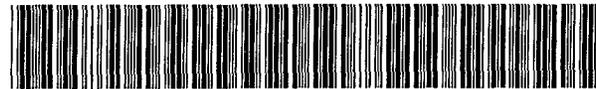
Statement continues on the following page(s).

Retain this portion for your records.

P-000552

Fold and detach on perforation. Return bottom portion with your payment.

## Taxpayer Statement (R-12/08) (136)



Letter ID: L1657970704  
SUSAN B. GRONWICK

Total amount due: \$46,308.76

Write the amount you are paying below.

\$ \_\_\_\_\_  
Write your Taxpayer ID on your check.

Mail this voucher and your payment to:  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19035  
SPRINGFIELD IL 62794-9035

**Collection Action**  
**Notice of Intent**



October 27, 2014



Letter ID: L2121424352

ERIC O. GRONWICK  
263 N BENTON ST  
PALATINE IL 60067-5262

Taxpayer ID: 36-4077645



RUNNING UNLTD INC  
451 W NORTHWEST HWY  
# E  
PALATINE IL 60067-2449

**You have been identified as a responsible  
officer, partner, or individual of RUNNING UNLTD INC.**

Illinois law provides that we may hold you personally liable for a penalty equal to the total tax, penalty, and interest due from RUNNING UNLTD INC.

The following pages detail the current amount of debt we are pursuing against RUNNING UNLTD INC. This debt must be paid immediately. Your payment must be guaranteed (*i.e.*, cashier's check, money order) and made payable to the Illinois Department of Revenue. Send or bring it to us at the address below.

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JAMES DIAMOND  
ILLINOIS DEPARTMENT OF REVENUE  
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DES PLAINES IL 60016-1523

847 294-4179  
847 294-4140 fax

For information about  
› how to pay  
› submitting proof  
› what you owe  
› collection actions



# Taxpayer Statement



October 27, 2014



Letter ID: L0584228880

ERIC O. GRONWICK  
263 N BENTON ST  
PALATINE IL 60067-5262

Taxpayer ID: 36-4077645

Total amount due: \$46,308.76



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

### Sales/Use Tax & E911 Surcharge

Account ID: 2697-6374

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2012	5,437.00	443.00	128.26	-	(4,264.00)	1,744.26
30-Sep-2013	4,648.00	807.76	114.57	-	-	5,570.33
31-Oct-2013	4,648.00	807.76	114.56	-	-	5,570.32
30-Nov-2013	4,648.00	807.76	114.56	-	-	5,570.32
31-Dec-2013	4,648.00	807.76	106.54	-	-	5,562.30
31-Jan-2014	4,648.00	807.76	95.08	-	-	5,550.84
28-Feb-2014	4,648.00	807.76	84.38	-	-	5,540.14
31-Mar-2014	4,648.00	807.76	72.16	-	-	5,527.92
30-Apr-2014	4,648.00	807.76	61.08	-	-	5,516.84

### IL Business Income Tax

Account ID: 15737-50016

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Dec-2013	18.00	1.80	0.29	-	-	20.09

SOC

Statement continues on the following page(s).

Retain this portion for your records.

P-000550

Fold and detach on perforation. Return bottom portion with your payment.

## Taxpayer Statement (R-12/08) (136)



Letter ID: L0584228880  
ERIC O. GRONWICK

Total amount due: \$46,308.76

Write the amount you are paying below.

\$ \_\_\_\_\_

Write your Taxpayer ID on your check.

Mail this voucher and your payment to:  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19035  
SPRINGFIELD IL 62794-9035