

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

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GRZEGORZ SIWEK,	)	
Petitioner,	)	
	)	
v.	)	16 TT 191
	)	Chief Judge James M. Conway
ILLINOIS DEPARTMENT	)	
OF REVENUE,	)	
Respondent.	)	

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**ORDER**

The Petition in this matter is not accepted by the Tax Tribunal.

According to the Petition, a Notice of Personal Liability was issued by the Department to the Petitioner based on tax liabilities incurred by Granite Pro Ltd., a corporation. However, no Notice of Personal Liability is attached to the Petition. More importantly, it appears that any Notice that was issued was issued more than 60 days prior to the Petition being filed as the Petition references a Department Board of Appeals Petition filed in May, 2016 requesting relief from the underlying Notice of Personal Liability. The current Tax Tribunal Petition is untimely and the Tax Tribunal is jurisdictionally barred from reviewing this matter.

Unfortunately, neither the Illinois Independent Tribunal Act nor the Tribunal's rules provide a mechanism for accepting untimely petitions. The Petition is therefore DISMISSED without prejudice. 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).

If the Petitioner receives permission for a late discretionary hearing, he must attach the relevant Notice of Liability to a corrected Petition if he wishes to proceed in the Tax Tribunal.

The current Petition was filed without the mandatory filing fee of \$500. That fee must be paid with any corrected petition which is filed with the Tax Tribunal.

Finally, the Petition contained personal identifiers which have been redacted by this court from the Petition. No personal identifiers should be provided on any filing with this court. The Tax Tribunal's website contains instructions on how to prepare a proper petition and directs taxpayers not to provide personal identifiers. The website can be accessed at: <https://www.illinois.gov/taxtribunal/Pages/default.aspx>

s/ James Conway  
JAMES M.CONWAY  
Chief Administrative  
Law Judge

Date: September 20, 2016