

**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

MAGNIFICENT MOTORCARS, INC.)	
)	
Petitioner,)	
)	
v.)	Case No. 15-TT-23
)	Chief Judge James M. Conway
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
)	
Respondent.)	

**THE ILLINOIS DEPARTMENT OF REVENUE’S UNOPPOSED MOTION FOR A
SIXTY-DAY STAY**

NOW COMES the Illinois Department of Revenue (“Department”), by and through its attorney, LISA MADIGAN, Illinois Attorney General, and moves this Tribunal for an order granting a sixty-day stay in this matter. In support of this Motion, the Department states as follows:

1. On September 25, 2014, the Department sent two Notices of Tax Liability (“NTLs”) to the Petitioner, assessing tax, interest and penalties amounting to \$180,562.99.
3. A petition was filed with the Tribunal on February 4, 2015.
4. On February 4, 2015, the Tribunal ordered: “The petition in this matter has been accepted by the Tribunal and the Department is to file its answer on or before March 11, 2015. The initial status conference is set for March 26, 2015 at 10:00 a.m. by telephone.”
5. The petition alleges Counts based on the application of 86 Ill. Admin Code § 130.455(d), which deals with issues involving advance trade-in credits (ATC) for motor vehicles.
6. There are numerous cases dealing with ATC within the Tribunal and the Department.

7. As discussed in relation to other ATC matters, the Department has been working in good faith with Petitioner's counsel, Mr. Marcus and his firm, in finalizing a global settlement agreement regarding the cases in which his firm is providing representation.

8. On February 6, 2015, I spoke with Mr. Marcus and he described how this matter will be resolved pursuant to the afore-mentioned global settlement agreement.

9. Mr. Marcus thereby agreed to a stay of this matter, at the Department's discretion, in the hope that this matter is resolved by settlement in the near future.

10. The Department has been working in good faith with Mr. Marcus and his firm to finalize the global settlement agreement.

11. The Department thereby requests that a sixty-day stay from the initial status date of March 26, 2015 be issued and that the filing of the Department's Answer be stayed as well.

12. This stay is requested in good faith, will not prejudice either party, and is unopposed.

WHEREFORE, the Illinois Department of Revenue respectfully requests that an order be entered (1) allowing a stay for this matter of sixty (60) days from with the currently docketed initial status date of March 26, 2015; (2) allowing a stay for the Department's filing of its Answer; and (3) for such other relief as this Court deems just and proper.

Dated: February 10, 2015

Respectfully submitted,
State of Illinois, Department of Revenue

By: LISA MADIGAN, Illinois Attorney General

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