

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

NORMAN ATKINS,)	
)	
Petitioner,)	
)	
v.)	15 TT 66
)	Chief Judge James M. Conway
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
)	
Respondent.)	

ORDER

The petition in this matter was filed with the Tribunal on April 7, 2015. The Petitioner, Norman Atkins, received a Notice of Personal Liability dated June 11, 2013 totaling \$45,433 based on unpaid withholding taxes for his business, Classic Medical Inc., for tax periods from 2009 through 2012.

Mr. Atkins took no action on the notice of liability. The Department did. It filed a tax lien on Mr. Atkin's residence in August of 2013. In his current petition, Mr. Atkins claims he was unaware of the tax liability until 2014, he had sold his business, Classic Medical Inc. to his son in 2007, and that he had no recollection of being notified of the 2013 tax lien.

According to the petition, Mr. Atkins was attempting to deal with the Department in 2014, including having his son acknowledge to the Department that he, not his father, was responsible for the tax debt and to request an installment payment plan. Whether that claim of contact was true or not, no installment plan was ever put in place with the Department.

Following the filing of the petition in April of 2015,¹ Mr. Atkins claimed his son, Nicholas, was attempting to pay off the outstanding tax liability. Nicholas Atkins was on the line with his father on most of the eight telephonic status conferences held in this case that were held between April 2015 and November 2015, a period of seven months. Despite repeated assurances made to the Tribunal that his son was attempting to work out financing arrangements, including obtaining a line of credit and working with third party brokers, in order to make payments to the Department, those payments never materialized.

While this court was willing to wait to see if the tax liability was paid in order to allow Mr. Atkins to save the time and expense of formally litigating the matter before the Tribunal, this court also advised Mr. Atkins that that if the payments were not made, this court would set a trial schedule. See, for example, the Orders entered on July 24, 2015, August 11, 2015, and October 8, 2015 in which Mr. Atkins was advised that if the down payment on the tax liability was not paid, a discovery schedule would be set.

On November 20, 2015, an Order was issued setting a status conference for January 13, 2016. This court attempted to reach Norman Atkins on January 13, 2016, but his telephone line was disconnected. A message was also left on the son's cellphone, but no one has contacted the Tribunal since.

Because Norman Atkins has apparently decided not to engage in contact with the Tribunal and because he has abandoned pursuing the claims in his petition, it is hereby Ordered:

1. The Petition is dismissed with prejudice.

A copy of this Order will be sent by United States mail to Norman Atkin's home address.

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

Date: January 19, 2016

¹ It should be noted that the petition filing fee of \$500 which was paid by a check drawn on the account of Classic Home Care Services, Inc. was returned NSF as there were insufficient funds to cover that check. This court had to issue an additional order directing the payment of the fee through a cashier's check or certified check.