ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS

2423 NORTH CLARK, LLC. A/K/A 2423 N CLARK STREET LLC,	)	
Petitioner	)	
v.	)	**15-TT-69**
ILLINOIS DEPARTMENT OF REVENUE,	)	
Respondent	)	

ANSWER

NOW COMES the Department of Revenue of the State of Illinois (the "Respondent"), through its attorney, Lisa Madigan, Attorney General of and for the State of Illinois, and for its Answer to 2423 North Clark, LLC., also known as 2423 N Clark Street LLC's (the "Petitioner") Petition, filed August 11, 2015 (the "Petition") respectfully pleads as follows:

INTRODUCTION

1. The "Final Notice of Tax Due" was issued by the Department on February 19, 2015, assessing 2423 North Clark, LLC in the amount of $141,708.00 in tax, $57,653.00 in penalties and $7,258.38 in interest for the taxable periods July 2011 through June 2013. A *copy of the "Final Notice of Tax Due" is attached to this Petition as Exhibit A.*

   ANSWER: A copy of the Final Notice of Tax Due issued by the Respondent to the Petitioner, dated February 19, 2015 and with Letter ID CNXXXX927XX61760, attached to the Petition as the first page of Exhibit A (the "Final Notice"), is not a material allegation of fact, and therefore does not require an answer pursuant to Illinois Independent Tax Tribunal Regulation ("Rule") 310(b)(2) (86 Ill. Adm. Code 5000.310), but to the extent an answer is required, the Respondent admits issuing the Final Notice and states that the Final Notice speaks for itself. The Respondent denies the remaining allegations in Paragraph 1, and affirmatively states that (1) pursuant to this Tribunal's

May 11, 2015 Order, the Tribunal does not have jurisdiction over the Final Notice, and (2) the Respondent issued to the Petitioner the Notice of Tax Liability at issue in this matter, for the reporting periods of January 2011 through June 2013 (the "Periods"), dated December 5, 2014 and with Letter ID CNXXXX7573183682 (the "Notice," a copy of which is attached hereto and incorporated herewith as Exhibit A).

2. 2423 North Clark, LLC. is an Illinois Limited Liability Company with its principal place of business in Chicago, Illinois.

   ANSWER: The Respondent admits the allegations in Paragraph 2.

3. It is located at 2423 North Clark Street, Chicago, Illinois 60614 and its telephone number is 773.580.0224.

   ANSWER: The Respondent admits that the Petitioner is located at 2423 North Clark Street, Chicago, Illinois 60614. The Respondent denies the remaining allegations in Paragraph 3.

4. The tax payer account number is 3932-5441.

   ANSWER: The Respondent admits the allegations in Paragraph 4.

5. The EIN is 26-3214787.

   ANSWER: The Respondent admits the allegations in Paragraph 5.

6. On April 9, 2015, 2423 N Clark Street, LLC filed a petition in front of this Honorable Tax Tribunal. On May 11, 2015, the Honorable Judge Conway entered an order in the case dismissing it for being filed untimely with leave to file a Petition for Late Discretionary Hearing. *See Order of Honorable Judge Conway attached hereto* as *Exhibit B.*

   ANSWER: The Respondent admits the allegations in Paragraph 6.

7. 2423 N Clark Street, LLC filed a Petition for Late Discretionary Hearing. Their Petition was granted on July 7, 2015. See *attached Order of Honorable Judge Charlton* as *Exhibit* C.

   ANSWER: The Respondent admits the allegations in Paragraph 7.

BACKGROUND AND RELEVANT FACTS

8. Reza Toulabi purchased 100% of the membership of 2423 North Clark, LLC. on May 3, 2011.

   ANSWER: The Respondent objects to Paragraph 8 in that it is vague as to the term "membership." Notwithstanding said objection, and without waiving the same, the Respondent lacks sufficient knowledge or information to form a belief as to the truth or falsity of the allegations in Paragraph 8.

9. On November 7, 2012, 100% of the membership of 2423 North Clark, LLC. was purchased by Florian Miranzadeh from Reza Toulabi.

   ANSWER: The Respondent objects to Paragraph 9 in that it is vague as to the term "membership." Notwithstanding said objection, and without waiving the same, the Respondent admits the allegations in Paragraph 9.

10. Florian Miranzadeh only owned the operations of 2423 North Clark, LLC., for approximately six months of the 30-month audit period.

    ANSWER: The Respondent objects to Paragraph 10 in that it is vague as to the term "operations." Notwithstanding said objection, and without waiving the same, the Respondent denies the allegations in Paragraph 10.

11. 2423 North Clark, LLC., run [sic] specials during the 30-month audit period on certain foods sold.

ANSWER: The Respondent objects to Paragraph 11 in that it is vague as to the terms "specials" and "certain." Notwithstanding said objections, and without waiving the same, the Respondent lacks sufficient knowledge or information to form a belief as to the truth or falsity of the allegations in Paragraph 11.

12. A majority or about 80% of the business of 2423 North Clark, LLC., is transacted from credit cards and so sales revenue generated can be traced to a 1099-K Merchant's Statement.

    ANSWER: The Respondent objects to Paragraph 12 in that it is vague and ambiguous as to whether the term "majority" is meant to be equivalent to the "about 80%" figure, and in that it is vague as to the term "business" and as to the phrase "transacted from." Notwithstanding said objections, and without waiving the same, the Respondent lacks sufficient knowledge or information to form a belief as to the truth or falsity of the allegations in Paragraph 12.

13. 2423 North Clark, LLC. made purchases throughout the period, so that at the end of the 30-month audit period, there was an inventory.

    ANSWER: The Respondent lacks sufficient knowledge or information to form a belief as to the truth or falsity of the allegations in Paragraph 13.

14. 2423 North Clark, LLC. has filed all the required sales and use tax returns and paid all applicable taxes throughout the taxable periods of the 30-month audit.

    ANSWER: The Respondent admits that the Petitioner filed all sales and use tax returns for the Periods. The Respondent denies the remaining allegations in Paragraph 14.

15. The business of 2423 North Clark, LLC., was closed from January 1, 2011 until July 1, 2011.

ANSWER: The Respondent denies the allegations in Paragraph 15.

16. The business of 2423 North Clark, LLC. was closed from October 1, 2012 until February, 2013.

ANSWER: The Respondent admits that the Petitioner was closed from November 7, 2012 until February 11, 2013. The Respondent denies the remaining allegations in Paragraph 16.

APPLICABLE LAW

17. Pursuant the Illinois Independent Tax Tribunal Act of 2012, this honorable Tax Tribunal has jurisdiction over said matter:

"Sec. *1-45. Jurisdiction of the Tax Tribunal.*

(a) Except as provided by the Constitution of the United States, the Constitution of the State of Illinois, or any statutes of this State, including, but not limited to, the State Officers and Employees Money Disposition Act, the Tax Tribunal shall have original jurisdiction over all determinations of the Department reflected on a Notice of Deficiency, Notice of Tax Liability, Notice of Claim Denial, or Notice of Penalty Liability issued under the Illinois Income Tax Act, the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, the Cigarette Tax Act, the Cigarette Use Tax Act, the Tobacco Products Tax Act of 1995, the Hotel Operators' Occupation Tax Act, the Motor Fuel Tax Law, the Automobile Renting Occupation and Use Tax Act, the Coin-Operated Amusement Device and Redemption Machine Tax Act, the Gas Revenue Tax Act, the Water Company Invested Capital Tax

Act, the Telecommunications Excise Tax Act, the Telecommunications Infrastructure Maintenance Fee Act, the Public Utilities Revenue Act, the Electricity Excise Tax Law, the Aircraft Use Tax Law, the Watercraft Use Tax Law, the Gas Use Tax Law, or the Uniform Penalty and Interest Act. Jurisdiction of the Tax Tribunal is limited to Notices of Tax Liability, Notices of Deficiency, Notices of Claim Denial, and Notices of Penalty Liability where the amount at issue in a notice, or the aggregate amount at issue in multiple notices issued for the same tax year or audit period, exceeds $15,000, exclusive of penalties and interest. In notices solely asserting either an interest or penalty assessment, or both, the Tax Tribunal shall have jurisdiction over cases where the combined total of all penalties or interest assessed exceeds $15,000. *35 ILCS 1010/1-45.*".

ANSWER: The Respondent objects to Paragraph 17 in that it is vague as to the phrase "said matter." Notwithstanding said objection, and without waiving the same, the Respondent admits that this Tribunal has jurisdiction over the Notice (as that term is defined in the Answer to Paragraph 1) pursuant to 35 ILCS 1010/1-45. The Respondent denies any remaining allegations in Paragraph 17.

ERROR I

18. The actual sales conducted by 2423 North Clark, LLC. during the period when it was open and operating its business, during the 30-month audit period, do not support the findings of the Revenue Auditor. *A copy of the "Notice of Audit Results" are [sic] attached to this Petition as Exhibit D.*

ANSWER: A copy of the Notice of Audit Results issued by the Respondent to the Petitioner, dated October 1, 2014 and with Letter ID CNXXXXX361584321, attached to

the Petition as the second page of Exhibit D (the "Notice of Audit Results"), is not a material allegation of fact, and therefore does not require an answer pursuant to Illinois Independent Tax Tribunal Regulation ("Rule") 310(b)(2) (86 Ill. Adm. Code 5000.310), but to the extent an answer is required, the Respondent admits issuing the Notice of Audit Results and states that the Notice of Audit Results speaks for itself. The Respondent denies the remaining allegations in Paragraph 18.

WHEREFORE, the Respondent prays that the Tribunal enter an order to:

a. deny each prayer for relief in Error I of the Petitioner's Petition;

b. find that the Notice (as that term is defined in the Answer to Paragraph 1) is correct as issued;

c. order judgment in favor of the Respondent and against the Petitioner; and

d. grant such further relief as this Tribunal deems appropriate under the circumstances.

ERROR II

19. During the period of time from July 1, 2011 through September 30, 2012, when 2423 North Clark, LLC. was open and conducted business, the sales projected by the Revenue Auditor, during that time period, were based upon purchases of meat and liquor by Reza Toulabi, the Managing Member of 2423 North Clark, LLC. during that time period, which include such purchases for restaurants, other than the restaurant operated by 2423 North Clark, LLC., which other restaurants were owned by Reza Toulabi, during that time period.

ANSWER: The Respondent objects to Paragraph 19 in that it is vague as to the "other restaurants." Notwithstanding said objection, and without waiving the same, the

Respondent denies the allegations in Paragraph 19, and affirmatively states that the sales and use tax liability reflected in the Notice is, in part, the excess of the Petitioner's corrected taxable sales over the taxable sales reported on its Forms ST-1 for the Periods, where the corrected taxable sales consist of the Petitioner's sales during the reporting periods of February through June 2013, computed using a mark-up analysis, with the resulting percentage of error then applied to the taxable sales reported on its Forms ST-1 for the remainder of the Periods.

20. The Department was aware that they were using sales and purchases for restaurants other than 2423 North Clark Street, LLC, but willfully refused to acknowledge this fact, or edit their audit for accuracy.

ANSWER: The Respondent objects to Paragraph 20 in that it is vague as to the "other" restaurants. Notwithstanding said objection, and without waiving the same, the Respondent denies the allegations in Paragraph 20.

WHEREFORE, the Respondent prays that the Tribunal enter an order to:

a. deny each prayer for relief in Error II of the Petitioner's Petition;
b. find that the Notice (as that term is defined in the Answer to Paragraph 1) is correct as issued;
c. order judgment in favor of the Respondent and against the Petitioner; and
d. grant such further relief as this Tribunal deems appropriate under the circumstances.

ERROR III

21. The Department used the February, 2013 to June, 2013 time period to determine the sales taxes due.

ANSWER: The Respondent denies the allegations in Paragraph 21, and affirmatively states that the sales and use tax liability reflected in the Notice is, in part, the excess of the Petitioner's corrected taxable sales over the taxable sales reported on its Forms ST-1 for the Periods, where the corrected taxable sales consist of the Petitioner's sales during the reporting periods of February through June 2013, computed using a mark-up analysis, with the resulting percentage of error then applied to the taxable sales reported on its Forms ST-1 for the remainder of the Periods.

22. The Department used estimates based on a sample of transactions.

ANSWER: The Respondent objects to Paragraph 22 in that it is vague as to the terms "estimates" and "sample." Notwithstanding said objections, and without waiving the same, the Respondent denies the allegations in Paragraph 22.

23. The Department extrapolated the estimate for one period to the other periods assessed.

ANSWER: The Respondent objects to Paragraph 23 in that it is vague as to the terms "estimate," and as to the phrases "one period" and "other periods." Notwithstanding said objections, and without waiving the same, the Respondent denies the allegations in Paragraph 23.

24. The Department also used several estimates for vendors that 2423 N Clark Street, LLC., never used from February, 2013 to June, 2013. The Department's auditors were aware of these errors, but once again ignored these facts in an attempt to improperly levy tax liabilities against 2423 N Clark Street, LLC.

ANSWER: The Respondent objects to Paragraph 24 in that it is vague as to the phrase "several estimates." Notwithstanding said objection, and without waiving the same, the Respondent denies the allegations in Paragraph 24.

WHEREFORE, the Respondent prays that the Tribunal enter an order to:

a. deny each prayer for relief in Error III of the Petitioner's Petition;

b. find that the Notice (as that term is defined in the Answer to Paragraph 1) is correct as issued;

c. order judgment in favor of the Respondent and against the Petitioner; and

d. grant such further relief as this Tribunal deems appropriate under the circumstances.

ERROR IV

25. The Department determined the sales through a process called "Circulation of Vendors", which allowed them to independently contact vendors of 2423 North Clark, LLC. and ask for the amount of products sold to 2423 North Clark, LLC. for the 30-month audit period.

ANSWER: The Respondent objects to Paragraph 25 in that it is vague as to the term "sales." Notwithstanding said objection, and without waiving the same, the Respondent admits that the sales and use tax liability reflected in the Notice is, in part, the excess of the Petitioner's corrected taxable sales over the taxable sales reported on its Forms ST-1 for the Periods, where the corrected taxable sales consist of the Petitioner's sales during the reporting periods of February through June 2013, computed using a mark-up analysis, with the resulting percentage of error then applied to the taxable sales reported on its Forms ST-1 for the remainder of the Periods. The mark-up analysis involved the calculation of the product of the Petitioner's purchases (based on information obtained from the Petitioner's vendors, a process which is sometimes referred to as circularizing the vendors), and the selling prices determined, in part, on the basis of information

provided by the Petitioner's manager and chef. The Respondent denies any remaining allegations in Paragraph 25.

26. Once the amounts were obtained by the Department, they then reviewed 2423 North Clark, LLC'S prices on its menu and determined the taxes estimating [sic] for the 30-month audit period.

ANSWER: The Respondent objects to Paragraph 26 in that it is vague as to the terms "amounts" and "estimating." Notwithstanding said objections, and without waiving the same, the Respondent denies the allegations in Paragraph 26.

27. However, the vendors used were incorrect and incomplete. As mentioned above, the auditors used vendors that 2423 North Clark, LLC never even used.

ANSWER: The Respondent objects to Paragraph 27 in that it is vague as to the term "vendors." Notwithstanding said objection, and without waiving the same, the Respondent denies the allegations in Paragraph 27.

WHEREFORE, the Respondent prays that the Tribunal enter an order to:

a. deny each prayer for relief in Error IV of the Petitioner's Petition;
b. find that the Notice (as that term is defined in the Answer to Paragraph 1) is correct as issued;
c. order judgment in favor of the Respondent and against the Petitioner; and
d. grant such further relief as this Tribunal deems appropriate under the circumstances.

ERROR V

28. The Department extrapolated on [sic] total purchases and did not take into consideration beginning and ending inventory related to purchases made and did not back out

purchases/merchandise unsold from their estimated sales revenue figures, used to determine sales tax due for the 30-month audit period.

ANSWER: The Respondent objects to Paragraph 28 in that it is vague as to the phrases "total purchases" and "estimated sales revenue figures." Notwithstanding said objections, and without waiving the same, the Respondent denies the allegations in Paragraph 28.

29. As such, the sales revenue used was incorrect.

ANSWER: The Respondent objects to Paragraph 29 in that it is vague as to the phrase "sales revenue." Notwithstanding said objection, and without waiving the same, the Respondent denies the allegations in Paragraph 29.

WHEREFORE, the Respondent prays that the Tribunal enter an order to:

a. deny each prayer for relief in Error V of the Petitioner's Petition;
b. find that the Notice (as that term is defined in the Answer to Paragraph 1) is correct as issued;
c. order judgment in favor of the Respondent and against the Petitioner; and
d. grant such further relief as this Tribunal deems appropriate under the circumstances.

ERROR VI

30. The Department did not take into account specials/promotions and did not identify all specials/promotions of 2423 North Clark, LLC. during the 30-month audit period to property [sic] identify the sales revenue generated from regular priced items and sales generated from specials/promotions.

ANSWER: The Respondent objects to Paragraph 30 in that it is vague as to the phrases "sales revenue" and "regular priced items," and as to the term "sales." Notwithstanding said objections, and without waiving the same, the Respondent denies the allegations in Paragraph 30.

31. As such, the revenues used only estimates and not actual sales generated by 2423 North Clark, LLC.

ANSWER: The Respondent objects to Paragraph 31 in that it is vague as to the terms "revenues" and "estimates." Notwithstanding said objections, and without waiving the same, the Respondent denies the allegations in Paragraph 31.

WHEREFORE, the Respondent prays that the Tribunal enter an order to:

a. deny each prayer for relief in Error VI of the Petitioner's Petition;
b. find that the Notice (as that term is defined in the Answer to Paragraph 1) is correct as issued;
c. order judgment in favor of the Respondent and against the Petitioner; and
d. grant such further relief as this Tribunal deems appropriate under the circumstances.

ERROR VII

32. The Department audited approximately thirty months of sales revenue of 2423 North Clark, LLC., but Florian Miranzadeh only owned 2423 North Clark, LLC. for about six months and was operating only five months of the six months owned due to a rehabilitation of the property.

ANSWER: The Respondent objects to Paragraph 32 in that it is vague as to the phrase "sales revenue." Notwithstanding said objection, and without waiving the same, the Respondent denies the allegations in Paragraph 32.

33. 2423 North Clark, LLC. did not operate its business from January 1, 2011 until July 1, 2011.

ANSWER: The Respondent denies the allegations in Paragraph 33.

34. 2423 North Clark, LLC. did not operate its business from October 1, 2012 until February, 2013.

ANSWER: The Respondent admits that the Petitioner was closed from November 7, 2012 until February 11, 2013. The Respondent denies the remaining allegations in Paragraph 34.

WHEREFORE, the Respondent prays that the Tribunal enter an order to:

a. deny each prayer for relief in Error VII of the Petitioner's Petition;
b. find that the Notice (as that term is defined in the Answer to Paragraph 1) is correct as issued;
c. order judgment in favor of the Respondent and against the Petitioner; and
d. grant such further relief as this Tribunal deems appropriate under the circumstances.

ERROR VIII

35. The Department did not utilize independent sales verification from the merchant account that processes credit card transactions.

ANSWER: The Respondent objects to Paragraph 35 in that it is vague as to the phrases "independent sales verification," "merchant account," and "credit card

transactions." Notwithstanding said objections, and without waiving the same, the Respondent denies the allegations in Paragraph 35.

36. The restaurant is in a geographical area in which the overwhelming majority of consumers utilize debit and credit cards.

ANSWER: The Respondent objects to Paragraph 36 in that it is vague as to the term "restaurant." Notwithstanding said objection, and without waiving the same, the Respondent lacks sufficient knowledge or information to form a belief as to the truth or falsity of the allegations in Paragraph 36.

37. The Department did not obtain independent merchant account information which is easily available.

ANSWER: The Respondent objects to Paragraph 37 in that it is vague as to the phrase "independent merchant account information." Notwithstanding said objection, and without waiving the same, the Respondent denies the allegations in Paragraph 37.

38. 2423 North Clark, LLC. experiences approximately 80% credit card transactions, versus approximately 20% cash sales and sales information is easily and readily available on 1099-K Merchant's Account [sic].

ANSWER: The Respondent objects to Paragraph 38 in that it is vague as to the term "experiences." Notwithstanding said objection, and without waiving the same, the Respondent lacks sufficient knowledge or information to form a belief as to the truth or falsity of the allegations in Paragraph 38.

WHEREFORE, the Respondent prays that the Tribunal enter an order to:

a. deny each prayer for relief in Error VIII of the Petitioner's Petition;

b. find that the Notice (as that term is defined in the Answer to Paragraph 1) is correct as issued;

c. order judgment in favor of the Respondent and against the Petitioner; and

d. grant such further relief as this Tribunal deems appropriate under the circumstances.

CONCLUSION AND RELIEF REQUESTED

39. The facts mentioned above constitute clear evidence that 2423 North Clark, LLC. is not rightfully obligated to pay the sales tax, plus penalty and interest assessed in the amount of $206,090.20, since the basis of data used by the Department for sales revenue calculations was inaccurate and incorrect. As such, 2423 North Clark, LLC., respectfully requests that the tax liability be reversed or modified in order for 2423 North Clark, LLC., to resolve this tax issue and renew its business license and make purchases from its vendors.

ANSWER: The Respondent objects to the unnumbered Paragraph 39 in that it is vague as to the term "rightfully," and as to the phrases "basis of data" and "sales revenue calculations." Notwithstanding said objections, and without waiving the same, the Respondent denies the allegations in Paragraph 39.

WHEREFORE, the Respondent prays that the Tribunal enter an order to:

a. deny each prayer for relief in the Petitioner's Petition;

b. find that the Notice (as that term is defined in the Answer to Paragraph 1) is correct as issued;

c. order judgment in favor of the Respondent and against the Petitioner; and

d. grant such further relief as this Tribunal deems appropriate under the circumstances.

Respectfully Submitted,

LISA MADIGAN
Attorney General
State of Illinois

By: /s/ Daniel A. Edelstein
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Special Assistant Attorney General

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Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

#BWNKMGV
#CNXX XX75 7318 3682#
2423 N CLARK STREET LLC
2423 N CLARK ST
CHICAGO IL 60614-7777

December 5, 2014

Letter ID: CNXXXX7573183682

Account ID: 3932-5441

We have audited your account for the reporting periods January 01, 2011, through June 30, 2013. As a result we have assessed the amounts shown below.

	Liability	Payments/Credit	Unpaid Balance
Tax	142,065.00	0.00	142,065.00
Late Payment Penalty Increase	28,413.00	0.00	28,413.00
Negligence Penalty	28,413.00	0.00	28,413.00
Late Filing Penalty Increase	827.00	0.00	827.00
Interest	6,372.29	0.00	6,372.29
Assessment Total	$206,090.29	$0.00	**$206,090.29**

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may contest this notice by following the instructions listed below.

- **If the amount of this tax liability, exclusive of penalty and interest, is more than $15,000,** *or* **if no tax liability is assessed but the total penalties and interest is more than $15,000,** file a petition with the Illinois Independent Tax Tribunal within **60 days** of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*).
- **In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue,** and request an administrative hearing within 60 days of the date of this notice, which is **February 03, 2015**. Submit your protest on Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue (available on our website at **tax.illinois.gov**). Mail form AH-4 along with a copy of this notice to the address on the form. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.
- **Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue,** you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at **tax.illinois.gov**), and file a complaint with the circuit court for a review of our determination.

If you do not protest this notice or pay the assessment total in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action to satisfy your liability.

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

EXHIBIT A

Duplicate

ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS

2423 NORTH CLARK, LLC. A/K/A 2423 N CLARK STREET LLC,	)	
Petitioner	)	
v.	)	**15-TT-69**
ILLINOIS DEPARTMENT OF REVENUE,	)	
Respondent	)	

AFFIDAVIT OF MARY T. PISZCZOR
PURSUANT TO TRIBUNAL RULE 5000.310(b)(3)

Under penalties as provided by Section 1-109 of the Code of Civil Procedure, 735 ILCS §5/1-109, I, Mary T. Piszczor, being first duly sworn on oath, depose, and state as follows:

1. I am currently employed by the Illinois Department of Revenue.

2. My current title is Revenue Auditor III.

3. I reviewed 2423 North Clark, LLC., also known as 2423 N Clark Street LLC's (the "Petitioner") Illinois sales and use tax audit for the reporting periods of January 2011 through June 2013.

4. I lack the requisite knowledge to either admit or deny the allegations alleged in the Petitioner's Petition, filed August 11, 2015, Paragraphs 8, 11-13, 36 and 38.

5. I am an adult resident of the State of Illinois and can truthfully and competently testify to the matters contained herein based upon my own personal knowledge.

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 as aforesaid that she verily believes the same to be true.

Mary T. Piszczor Date: 10-8-15

Mary T. Piszczor
Revenue Auditor III
Illinois Department of Revenue