

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

2423 NORTH CLARK, LLC.,)	
Petitioner,)	
)	
v.)	15 TT 69
)	Chief Judge James M. Conway
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
Respondent.)	

ORDER

A status conference was held today with the parties to discuss the Tribunal's jurisdiction over this matter.

The Petition in this case, filed on April 9, 2015, references a Final Notice of Tax Due dated February 19, 2015. That Notice, in turn, references a Notice of Tax Liability dated December 5, 2014.

The Tribunal has jurisdiction over matters initiated by Notices of Tax Liability. 35 ILCS 1010/ 1-45(a) A petition to address the December Notice of Tax Liability dated December 5, 2014 should have been filed with the Tribunal within 60 days which would have been February 5, 2015. The Tribunal, as a general matter, does not have jurisdiction to hear collection matters.

35 ILCS 1010 1-45(e)(4). The Final Notice of Tax Due dated February 19, 2015 is a collection matter for which the Tribunal does not have jurisdiction.

Unfortunately, neither the Illinois Independent Tribunal Act nor the Tribunal's rules provide a vehicle 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).

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

Date: May 11, 2015