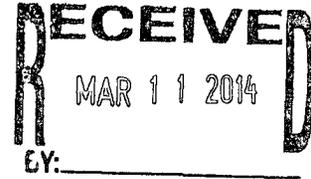


ILLINOIS INDEPENDENT TAX TRIBUNAL
160 N. LASALLE STREET, ROOM N506
CHICAGO, ILLINOIS 60601

PETITION DATED MARCH 6, 2014

PETITIONER:

St. Mary's Station II Inc.
5344 S. Harlem Avenue
Summit, IL 60501
Account ID: 3506-7586



PETITIONER'S ATTORNEYS:

Gust W. Dickett and James E. Dickett
Romanoff & Dickett, Ltd.
600 Hillgrove Avenue, Suite 1
Western Springs, IL 60558
708-784-3200 (fax 3201)
jdickett@aol.com

STATUTORY NOTICE AT ISSUE INCLUDING TAX PERIODS AT ISSUE:

Notice of Tax Liability dated January 24, 2014 (copy attached)
Tax periods at issue: July 1, 2009 to March 31, 2011
Tax: \$ 34,535
Late pay penalty: 7,293
Interest: 3,388
Subtotal: \$ 45,216
Payment/credit: (16,481)
Total: \$ 28,735

STATEMENT OF FACTS:

1. The Statutory Notice at issue is a Notice of Tax Liability (a.k.a. NTL) issued to the Petitioner on January 24, 2014 for the tax periods July 1, 2009 to March 31, 2011 (copy attached) ("Statutory Notice").
2. On or about June 21, 2013, the Petitioner agreed to and paid the Department's proposed audit tax liability (see Exhibits 1 – copy of Notice of Proposed Liability (Form EDA-123) dated 3/25/13; see Exhibit 2 – copy of audit reports (Form EDA-105) agreed to and signed by the Department's auditor and the Petitioner's POA in June 2013; see Exhibit 3 – copy of check dated 6/20/13 for full payment of agreed audit tax liability).
3. After the audit was agreed to and after the Petitioner paid the agreed audit tax liability, the Department revised and increased the previously agreed to audit tax liability which generated the Statutory Notice.

Illinois Independent Tax Tribunal Petition
St. Mary's Station II Inc.
Account ID: 3506-7586
March 6, 2014
Page 2

SUMMARY OF THE ERRORS OF FACT OR LAW:

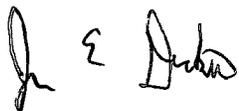
4. The Petitioner maintains that the original proposed audit liability, which was agreed to and paid, is correct. Moreover, the Petitioner does not know why the Department increased the previously agreed to and previously paid proposed audit liability.

RELIEF SOUGHT BY PETITIONER:

5. The Petitioner respectfully requests that the Illinois Independent Tax Tribunal cancel the Statutory Notice at issue in this Petition.

Thank you for considering this Petition.

St. Mary's Station II Inc., Petitioner

By: 

James E. Dickett, One of Petitioner's Attorneys
Romanoff & Dickett, Ltd.
600 Hillgrove Avenue, Suite 1
Western Springs, IL 60558
708-784-3200 (fax 3201)
jdickett@aol.com

Enclosures: Copy of Statutory Notice dated 1/24/14
Petition Exhibits 1-3
Power of Attorney form
Check for \$500 for filing fee

cc: Illinois Department of Revenue
Office of Legal Services
100 West Randolph, Suite 7-900
Chicago, IL 60601

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report



#BWNKMGV
#CNXX X1X5 5216 8642#
ST MARYS STATION II INC
ATTN: JAMES DICKETT
600 HILLGROVE AVE STE 1
WESTERN SPRINGS IL 60558-1475

January 24, 2014



Letter ID: CNXXX1X552168642

Account ID: 3506-7586

We have audited your account for the reporting periods July 01, 2009, through March 31, 2011. As a result we have assessed the amounts shown below.

| | <u>Liability</u> | <u>Payments/Credit</u> | <u>Unpaid Balance</u> |
|-------------------------------|--------------------|------------------------|-----------------------|
| Tax | 34,535.00 | (16,481.40) | 18,053.60 |
| Late Payment Penalty Increase | 7,293.00 | 0.00 | 7,293.00 |
| Interest | 3,388.26 | 0.00 | 3,388.26 |
| Assessment Total | \$45,216.26 | (\$16,481.40) | \$28,734.86 |

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 **March 25, 2014**. 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

Notice of Proposed Liability for Sales, Use, and Excise Taxes and Fees

Exhibit 1



March 25, 2013



Letter ID: L1452271712

ST MARYS STATION II INC
5344 S HARLEM AVE
SUMMIT IL 60501-1103

Taxpayer ID: 20-0897111
Account ID: 3506-7586
Audit ID: A1876630144
Return type: ST-1
Audit periods: 01/2009 - 03/2011



We have audited your account and have determined that there is additional liability due.

| | |
|----------|--------------------|
| Tax | \$28,184.00 |
| Penalty | \$5,445.00 |
| Interest | \$3,068.00 |
| Total | \$36,697.00 |

Our calculations, periods covered, and other explanations resulting in the determination are attached for your review.

If you agree with the tax amount as shown, contact the auditor at the phone number shown below for further instructions. Please note, if you sign the Audit Report, you waive the right to seek review by the Informal Conference Board.

If you do not agree with the figures, you may request a review of this proposed liability by the Informal Conference Board (Section 2505-510). To do this, you must complete Form ICB-1, Request for Informal Conference Board Review, within 60 days from the date of this notice and mail it, along with a copy of the auditor's work papers and a copy of this notice, to:

INFORMAL CONFERENCE BOARD
100 W RANDOLPH SUITE 7-341
CHICAGO IL 60601

If you do not request an ICB review within 60 days from the date of this notice, we will issue a Notice of Tax Liability for the amount proposed to be due.

Sincerely,

Juanita Harley
Revenue Auditor

ILLINOIS DEPARTMENT OF REVENUE
9511 HARRISON STREET, DP-A
DES PLAINES, IL 60016-1523

773 318-0419
773 318-0419 cell
847 294-4246 fax



Exhibit 2

Account ID 3506-7586
Business name ST MARYS STATION II INC
Business address 5344 S HARLEM AVE
SUMMIT, IL 60501-1103

Processing period 07/01/2009 - 03/31/2011
Interest through (issue) date 05/28/2013
Earliest statute date 10/31/2013
Audit period 01/01/2009 - 03/31/2011

Step 1: Taxes due per audit

The line numbers in Step 1 of this report mirror those on Form ST-1.

Sales made from locations inside Illinois

Retailers/service occupation tax

4b General merchandise 21637
5b Food and drug 0

Sales made from locations outside Illinois

Retailers/service occupation tax

6b General merchandise 0
7b Food and drug 0

Sales at other rates

Retailers/service occupation tax

8b General merchandise 0

Total tax due on receipts

11 Total tax due on receipts (Add Lines 4b through 8b.) 21637

Tax on purchases

Use tax on purchases

12b General merchandise 0
13b Food and drug 0
15 Total tax due on purchases (Add Lines 12b through 13b.) 0

16 Total tax or credit due on receipts and purchases (Add Lines 11 and 15.) 21637
22 Excess tax collected 0
23 Total tax due (Add Lines 16 and 22.) 21637

Step 2: Penalty and interest due

26 Penalty
a Penalty (prior to 12/93) 0
b Late-filing penalty 0
c Negligence penalty 0
d Fraud penalty 0
e Late-payment penalty (12/03 and after) 3481
27 Interest
a Interest on tax 1726
b Interest on late-filing penalty 0
c Interest on negligence/fraud penalty 0

Step 3: Amount due or overpaid

28 Total due or overpaid (Add Lines 23 and 27c.) 26844

Step 4: Read and sign below

Under penalties of perjury, I state that I have examined this report and, to the best of my knowledge, it is true, correct, and complete. By signing this report, I waive the right to seek review by the Informal Conference Board.

Taxpayer's signature

POA Title

6-21-13 Date

Auditor's signature

Revenue Auditor-III Title

6-24-2013 Date

Official use only. Do not write below this line.

Late-payment penalty (prior to 12/03) 0
Late-payment penalty interest 0
Tier 2 late-filing penalty
Tier 2 late-filing penalty interest

Total audit payments
MPC amount
Track number A1876630144
Date received
AL EL NF MA AD
Remittance amount



Account ID 3506-7586
Business name ST MARYS STATION II INC
Business address 5344 S HARLEM AVE
SUMMIT, IL 60501-1103

Processing period 01/01/2009 - 06/30/2009
Interest through (issue) date 05/28/2013
Earliest statute date 10/31/2013
Audit period 01/01/2009 - 03/31/2011

Step 1: Taxes due per audit

The line numbers in Step 1 of this report mirror those on Form ST-1.

Sales made from locations inside Illinois

Retailers'/service occupation tax
4b General merchandise 4b 6547
5b Food and drug 5b 0

Sales made from locations outside Illinois

Retailers'/service occupation tax
6b General merchandise 6b 0
7b Food and drug 7b 0

Sales at other rates

Retailers'/service occupation tax
8b General merchandise 8b 0

Total tax due on receipts

11 Total tax due on receipts (Add Lines 4b through 8b.) 11 6547

Tax on purchases

Use tax on purchases
12b General merchandise 12b 0
13b Food and drug 13b 0
15 Total tax due on purchases (Add Lines 12b through 13b.) 15 0

16 Total tax or credit due on receipts and purchases (Add Lines 11 and 15.) 16 6547
22 Excess tax collected 22 0
23 Total tax due (Add Lines 16 and 22.) 23 6547

Step 2: Penalty and interest due

26 Penalty
a Penalty (prior to 12/93) 26a 0
b Late-filing penalty 26b 0
c Negligence penalty 26c 0
d Fraud penalty 26d 0
e Late-payment penalty (12/03 and after) 26e 1964
27 Interest
a Interest on tax 27a 1525
b Interest on late-filing penalty 27b 0
c Interest on negligence/fraud penalty 27c 0

Step 3: Amount due or overpaid

28 Total due or overpaid (Add Lines 23 and 27c.) 28 10036

Step 4: Read and sign below

Under penalties of perjury, I state that I have examined this report and, to the best of my knowledge, it is true, correct, and complete. By signing this report, I waive the right to seek review by the Informal Conference Board.

Taxpayer's signature [Signature] Title POA Date 6-21-13

Auditor's signature [Signature] Title Revenue Auditor Date 6-24-2013

Official use only. Do not write below this line.

Late-payment penalty (prior to 12/03) 0
Late-payment penalty interest 0
Tier 2 late-filing penalty
Tier 2 late-filing penalty interest
Total audit payments
MPC amount
Track number A1876630144
Date received
AL EL NF MA AD
Remittance amount

Exhibit 3

OFFICIAL CHECK

Charter One

531103733-6

057-0012
0115

June 20, 2013

PAY TO THE ORDER OF

\$28,184.00 DOLLARS

ILLINOIS DEPT OF REVENUE

MEMO: ST. MARYS STATION II INC.
IAT # 3506-7586
apply to TAX for ROT audit tax periods 1/09 to 3/11

Drawn: RBS Citizens, N.A.
Charter One is a division of RBS Citizens, N.A.

Security Features on Back

AUTHORIZED SIGNATURE

20752164

⑈531103733⑈+⑈011500120⑈ 20752164⑈



IL-2848 Power of Attorney

Read this information first

Attach a copy of this form to each specific tax return or item of correspondence for which you are requesting power of attorney. Do not send this form separately.

Step 1: Complete the following taxpayer information

| | | | |
|---|-------------------------------------|---------------|----------------------------|
| 1 | <u>St. Marys Station II Inc.</u> | 3 | <u>5344 S. Harlem Ave.</u> |
| | Taxpayer's name | | Taxpayer's street address |
| 2 | <u>3506-7586</u> | <u>Summit</u> | <u>IL 60501</u> |
| | Taxpayer's identification number(s) | City | State ZIP |

Step 2: Complete the following information

4 The taxpayer named above appoints the following to represent him before the Illinois Department of Revenue.

| | | |
|-------------------------------------|----------------------------------|----------------------------------|
| <u>GUST DICKETT/JAMES DICKETT</u> | <u>Andrew Thomas CPA</u> | |
| Name | Name | Name |
| <u>ROMANOFF & DICKETT, LTD.</u> | | |
| Name of firm | Name of firm | Name of firm |
| <u>600 HILLGROVE AVE., SUITE 1</u> | <u>506 B Zenith Dr.</u> | |
| Street address | Street address | Street address |
| <u>WESTERNSPRING IL 60558</u> | <u>Glenview IL 60025</u> | |
| City State ZIP | City State ZIP | City State ZIP |
| <u>(708) 784-3200</u> | <u>(847) 262-3877</u> | |
| Daytime phone number | Daytime phone number | Daytime phone number |
| <u>JDICKETT@AOL.COM</u> | | |
| E-mail address | E-mail address | E-mail address |
| <u>Sales tax 2007-2013</u> | <u>Sales tax 2007-2013</u> | |
| Specific tax type Year or period | Specific tax type Year or period | Specific tax type Year or period |

5 The attorneys-in-fact named above shall have, subject to revocation, full power and authority to perform any act that the principals can and may perform, including the authority to receive confidential information.

The attorneys-in-fact named above do not have the power to - Check only the items below you do not wish to grant.

- endorse or collect checks in payment of refunds.
- receive checks in payment of any refund of Illinois taxes, penalties, or interest.
- execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- execute consents extending the statutory period for assessments or collection of taxes.
- delegate authority or substitute another representative.
- file a protest to a proposed assessment.
- execute offers in compromise or settlement of tax liability.
- represent the taxpayer before the department in all proceedings including hearings (requiring representation by an attorney) pertaining to matters specified above.
- obtain a private letter ruling on behalf of the taxpayer.
- perform other acts (explain) _____

6 This power of attorney revokes all prior powers of attorney on file with the department with respect to the same matters and years or periods covered by this form, except for the following:

| | | |
|---------------------------------|----------------------|----------------------|
| <u>Richard P. Naponelli Jr.</u> | | |
| Name | Name | Name |
| <u>190 N. LaSalle</u> | | |
| Street address | Street address | Street address |
| <u>Chicago IL 60603</u> | | |
| City State ZIP | City State ZIP | City State ZIP |
| () | () | () |
| Daytime phone number | Daytime phone number | Daytime phone number |
| | | |
| Date granted | Date granted | Date granted |



7 Copies of notices and other written communications addressed to the taxpayer in proceedings involving the matters listed on the front of this form should be sent to the following:

| | | | |
|----------------------|--------------------------|----------------------|------------|
| Name | James Dickett | Name | [Redacted] |
| Street address | 600 Hillgrove, #1 | Street address | [Redacted] |
| City State ZIP | Westelm Springs IL 60558 | City State ZIP | [Redacted] |
| Daytime phone number | 708 784 3200 | Daytime phone number | [Redacted] |

Step 3: Taxpayer's signature

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

| | | |
|--|----------------------|------|
| Taxpayer's signature | Title, if applicable | Date |
| Spouse's signature | Title, if applicable | Date |
| If corporation or partnership, signature of officer or partner | Title, if applicable | Date |

John Dickett President 6/5/2012

Step 4: Complete the following if the power of attorney is granted to an attorney, a certified public accountant, or an enrolled agent

- I declare that I am not currently under suspension or disbarment and that I am
- a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
 - duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
 - enrolled as an agent pursuant to the requirements of United States Treasury Department Circular Number 230.

| | | | |
|--|-------------------------------|----------------------|----------|
| CPA | Illinois | Signature | Date |
| Designation (attorney, C.P.A., enrolled agent) | Jurisdiction (state(s), etc.) | <i>Andrew Thomas</i> | 6/5/2012 |
| Attorney | Illinois | Signature | Date |
| Designation (attorney, C.P.A., enrolled agent) | Jurisdiction (state(s), etc.) | <i>J. D. Dickett</i> | 6/5/2012 |
| Attorney | IL | Signature | Date |
| Designation (attorney, C.P.A., enrolled agent) | Jurisdiction (state(s), etc.) | <i>Greg P. Skiff</i> | 9/21/12 |

Step 5: Complete the following if the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent

If the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent, this document must be witnessed or notarized below. Please check and complete one of the following.

Any person signing as or for the taxpayer

_____ is known to and this document is signed in the presence of the two disinterested witnesses whose signatures appear here.

| | |
|----------------------|------|
| Signature of witness | Date |
| Signature of witness | Date |

_____ appeared this day before a notary public and acknowledged this power of attorney as his or her voluntary act and deed.

| | |
|---------------------|------|
| Signature of notary | Date |
|---------------------|------|

Notary seal

