

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

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|-------------------------|---|-----------------------------|
| ROBERT WYSOCKI, et al., |) | |
| Petitioners, |) | |
| |) | |
| v. |) | 15 TT 87 |
| |) | Chief Judge James M. Conway |
| ILLINOIS DEPARTMENT |) | |
| OF REVENUE, |) | |
| Respondent. |) | |

ORDER

The petition in this matter is not accepted by the Tribunal.

The Department issued Collection Action Assessment and Notice of Intent letters to four separate taxpayers to hold them personally liable based on their (presumed) relationships to Bassgar-Illinois, Inc.¹ Rather than file four separate petitions with the Tribunal, counsel for the four taxpayers filed one petition naming all four taxpayers in its caption.

While the Tribunal allows for the aggregation of multiple notices for the same tax year or audit pursuant to 35 ILCS 1010/ 1-45(a), it does so only in the context of an individual taxpayer. A taxpayer must file a petition in order to commence a Tribunal proceeding, 35 ILCS1010/ 1-50, and consolidation of separate taxpayer disputes is not provided for under that statute.

Accordingly, each taxpayer must file a separate petition with the Tribunal. The Petitioners will be granted until May 26, 2015 to file separate petitions. One of

¹ While the Petition alleges all four taxpayers received notices, only notices for two of the four taxpayers are attached to the Petition.

the Petitioners may elect to file an amended petition under his or her name and with the case number 15 TT 87. The Tribunal will hold the filing fee and deposit it for that case when it is filed. Separate petitions, along with separate filing fees, should be filed with the Tribunal for the remaining three taxpayers.

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

Date: April 23, 2015