

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

SAFARI EXPRESS, LLC,)	
Petitioner,)	
)	
v.)	15 TT 88
)	Judge Brian F. Barov
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
Respondent.)	

ORDER

On April 28, 2015, the petition was filed in this matter, and on the same date, the Tribunal dismissed it on the ground that the Petitioner was not represented by an attorney authorized to practice law in Illinois. Petitioner was given 30 days to file a corrected petition through an Illinois authorized attorney and was then granted three extensions to retain legal counsel. On October 2, 2015, about two weeks after the due date of the third extension expired, the Tribunal dismissed this matter without prejudice. The Petitioner then informed the Tribunal by email that it was pursuing remedies in circuit court.

On December 17, 2015, the Petitioner emailed the Tribunal seeking to reinstate the Petitioner’s case because the circuit court dismissed that action in response to the Department’s motion. Based on the documents provided by the Petitioner, the Department moved to dismiss in the circuit court on the ground that the Petitioner had not identified an administrative decision from which it was seeking review. The circuit court granted the motion to dismiss without prejudice.

Nothing in the proceedings before the circuit court or in the motion to reinstate indicates that the Petitioner has cured or is on the verge curing the fundamental problem with its case in the Tribunal, the lack of representation. Thus, there is no basis to allow reinstatement of the petition and to do so will only delay a matter that has already languished for almost eight months.

Further, given that the Tribunal's October 2, 2015 order was a dismissal without prejudice, it may be deemed unenforceable or non-appealable. For these reasons and so that the parties may further exercise their rights under state law, it is ORDERED that:

1. the Petitioner's request to reinstate its case in the Tribunal is denied;
2. the matter is dismissed with prejudice.

s/ Brian Barov
BRIAN F. BAROV
Administrative Law Judge

Date: December 18, 2015