

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

ST. MARY' S CORP)	
)	
Petitioner,)	
v.)	No. 14 TT 35
)	Chief Judge James Conway
ILLINOIS DEPARTMENT OF)	
REVENUE,)	
)	
Respondent.)	

DEPARTMENT' S ANSWER TO PETITION

NOW COMES the Respondent, the Illinois Department of Revenue (the "Department"), by and through its attorney, Lisa Madigan, Illinois Attorney General, and for its Answer to Taxpayer' s Petition ("Petition"), hereby states as follows:

PETITIONER:

St. Mary' s Corp.
1445 E. Sibley Boulevard
Dolton, IL 60419
Acct. ID: 3136-6287

ANSWER: The Department admits the allegations.

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

ANSWER: The Department admits the allegations.

STATUTORY NOTICE AT ISSUE INCLUDING TAX PERIODS AT ISSUE:

Notice of Tax Liability dated January 24, 2014 (copy attached)
Tax Periods at issue: June 2009, March 2010 to December 2010, November 2013
Tax: \$ 85,567
Late Pay Penalty: 17,379
Interest: 6,667
Subtotal: \$ 109,613
Payment/credit: \$ (10,040)
Total: \$ 99,573

ANSWER: The Department admits the allegations.

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 June 30, 2012 (copy attached)(“Statutory Notice”).

ANSWER: The Department admits the allegations contained in paragraph 1.

2. On or about July 8, 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 5/9/13; see Exhibit 2 – copy of audit reports (Form EDA-105) signed by the Petitioner’s POA in 7/8/13; see Exhibit 3 – copies of checks for full payment of agreed audit tax liability).

ANSWER: The Department admits the existence, force and effect, at all relevant times of the Statutory Notice and Notice of Proposed Liability attached to Petitioner’s Petition and referred to in paragraphs 2 and 3 and state that such documents speak for themselves.

SUMMARY OF FACTS:

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.

ANSWER: The Department admits the existence, force and effect, at all relevant times of the Statutory Notice and Notice of Proposed Liability attached to Petitioner's Petition and referred to in paragraphs 2 and 3 and state that such documents speak for themselves.

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.

ANSWER: Paragraph 4 is not an allegation of material fact but a legal conclusion or statement of Petitioner's belief and as such does not require an answer pursuant to Tribunal Rule 5000.310(b)(3).

RELIEF SOUGHT BY PETITIONER:

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

WHEREFORE, the Department prays:

- A) That Judgment be entered against the Petitioner and in favor of the Department in this matter;
- B) That the Department's Notice of Tax Liability be determined to be correct.
- C) That this Tribunal grant such other additional relief it deems just and proper

LISA MADIGAN
ILLINOIS ATTORNEY GENERAL
REVENUE LITIGATION BUREAU
100 W. RANDOLPH ST., RM. 13-216
CHICAGO, IL 60601
By: Michael Coveny (312) 814-6697

Respectfully Submitted,

LISA MADIGAN
Illinois Attorney General



By _____
Michael Coveny,
Assistant Attorney General

CERTIFICATE OF SERVICE

I, Michael Coveny, an attorney for the Illinois Department of Revenue, state that I served a copy of the attached Department's Answer to Petitioner's Petition upon:

James Dickett
Romanoff & Dickett, Ltd.
600 Hillgrove Avenue
Suite 1
Western Springs, IL 60558

By email to jdickett@aol.com on April 9, 2014.