

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

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RICHARD VAN DYKE,	)	
Petitioner,	)	
	)	
v.	)	15 TT 96
	)	Chief Judge James M. Conway
ILLINOIS DEPARTMENT	)	
OF REVENUE,	)	
Respondent.	)	

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**ORDER**

On May 11, 2015, the Tribunal received from the petitioner a Petition relating to various Notices of Liability and Collection Action Assessments and Notices of Intent, all of which are dated August 21, 2014. The Petition is rejected as untimely as the period for filing expired on October 21, 2014.

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).

The Petitioner's filing fee will be returned with a copy of this Order to his counsel.

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

Date: May 11, 2015