

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

---

---

COMMERCIAL TIRE SERVICE, INC.	)	
	Petitioner,	)
v.	)	14 TT 37
	)	Judge Brian F. Barov
ILLINOIS DEPARTMENT	)	
OF REVENUE,	)	
	Respondent.	)

---

---

**ORDER**

The petition in this matter is dismissed as it does not comply with sections 5000.300(d) and 5000.310(a)(1)(F) of the Emergency Rules of the Illinois Independent Tax Tribunal.

Section 5000.300(d) of the Tribunal’s emergency rules adopts the Illinois Supreme Court Rules and the Illinois Code of Civil Procedure for all proceedings before the Tribunal. Section 5000.310(a)(1)(F) of the Emergency Rules requires that an initial petition include “separately numbered paragraphs stating, in clear and concise terms a summary of the errors of fact or law which the petitioner alleges have been made by the Department (e.g., in issuing the Statutory Notice), together with a statement of the facts or law upon which the petitioner relies to establish said errors.”

The petition does not conform to these requirements as the Petitioner’s allegations are incomplete, conclusory and do not contain either “a clear and concise . . . summary of the errors of fact or law which the petitioner alleges have been made by the Department” or provide an appropriate “a statement of the facts or law upon which the petitioner relies to establish” error.

Petitioner will be allowed until April 14, 2014 to file an Amended Petition with the Tax Tribunal that conforms to the Emergency Rules. The Petitioner is directed to the Petitions page of the Tribunal’s website, which can be found at

<http://www.illinois.gov/taxtribunal/petitions/Pages/default.aspx> for further guidance on preparing petitions.

*s/ Brian Barov*  
\_\_\_\_\_  
BRIAN F. BAROV  
Administrative Law Judge

Date: March 13, 2014