## ILLINOIS INDEPENDENT

## TAX TRIBUNAL

)

)

)

)

)

CRESTWOOD SERVICES, LLC, Account ID: 42888451 Petitioner, v. ILLINOIS DEPARTMENT OF REVENUE, Respondent.

18 TT 103 Chief Judge James M. Conway

## **REQUEST FOR DISCRETIONARY LATE HEARING**

Pursuant to Illinois Independent 86 Ill. Admin. Code 5000.310(a)(5), Petitioner, Crestwood Services, LLC ("Crestwood") hereby petitions the Illinois Independent Tax Tribunal to grant a discretionary late hearing in the above referenced matter. Petitioner inadvertently postmarked the original petition one (1) day after the due date for the following eight (8) Notices of Tax Liability ("Notices") that were issued on July 5, 2018:

Notice ID CNXXX11984964647 Notice ID CNXXX19314X98724 Notice ID CNXXX6616255523 Notice ID CNXXX1865794X84 Notice ID CNXXX17353673768 Notice ID CNXXX126X3212320 Notice ID CNXXX39319XX961 Notice ID CNXXX72345X32X8 These Notices cover the exact same subject matter and tax issues as the remaining ten (10) Notices which were timely protested. As the subject matter and taxes at issue are identical, the error was a simple mistake and as the postmarked date of the petition was only one day after the filing deadline for these Notices, Petitioner requests that this request for a discretionary late hearing be granted.

CRESTWOOD SERVICES, LLC

By: Oscar L. Garza, one of the Attorneys Representing Petitioner.

**Representatives:** 

Oscar L. Garza Oscar L. Garza & Associates, PC 1 Greenway Plaza, Suite 330 Houston, TX 77046 713-572-1996 <u>olgarza@olgarza.com</u> ARDC No. 6329148

Leanne Sobel Oscar L. Garza & Associates, P.C. 1 Greenway Plaza, Suite 330 Houston, TX 77046 713-893-1241 Isobel@olgarza.com ARDC No. 6329208

John J. Morrison Law Offices of John J Morrison Ltd. 6440 N Central Ave Chicago, IL 60646 312-641-3484 morrison@taxlawchicago.com ARDC No. 03122087