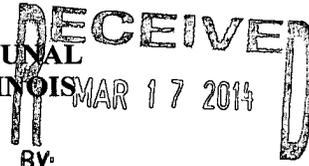


ILLINOIS INDEPENDENT TAX TRIBUNAL
CITY OF CHICAGO, STATE OF ILLINOIS



BOBBY BURLESON,)
)
Petitioner,)
and)
) No.
ILLINOIS DEPARTMENT OF)
REVENUE,)
)
Respondent.)

PETITION TO CONTEST ASSESSMENT

NOW COMES the Petitioner, BOBBY BURLESON, by and through his attorneys, Hartnett Fisch, and complaining of the Illinois Department of Revenue, pursuant to the Illinois Independent Tax Tribunal Act of 2012 (35 ILCS 1010/1-1, et seq.), the Uniform Penalty and Interest Act (35 ILCS 735/3-1 et seq.), Retailer's Occupation Tax Act (35 ILCS 120/1 et seq.), and the Use Tax Act (35 ILCS 105/1 et seq.), and in support thereof, states as follows:

1. The Petitioner, BOBBY BURLESON, maintains an office at 950 W. Armitage Avenue, in the City of Chicago, County of Cook, and State of Illinois, and his telephone number is (773) 348-0010.

2. The Petitioner's attorney, Charles J. Hartnett III of the Law Firm of HARTNETT FISCH, has his office at 22 W. Chicago Avenue, Suite 202, Naperville, Illinois 60540, and his telephone number is (312) 416-9981, and his email address is jhartnett@hartnettfisch.com.

3. The Petitioner's tax identification number is 

4. On January 16, 2014, the Illinois Department of Revenue sent to the Petitioner a letter entitled, "Collection Action – Assessment and Notice of Intent," Letter ID: L1058515808. The letter states that the Department "determined" the Petitioner

“personally liable for a penalty of \$59,964.49.” However, the Notice contained a list of taxes, penalties, and interest that only amounted to \$6,426.39. The Notice further indicated that the Department had determined that the Petitioner was liable for a penalty equal to the amount unpaid by LALOS 500, LLC, because of his “. . . status as a responsible officer, partner, or individual of LALOS 500, LLC.” Attached to this Petition and marked as Petitioner’s Exhibit “A” is a copy of the Department’s Letter.

5. According to the Notice received from the Illinois Department of Revenue, the years and periods involved are from and including April 30, 2011, through June 30, 2012. See Petitioner’s Exhibit “A.”

6. During this alleged period, another individual was responsible for the control, supervision, and operation of the business, Lalo’s 500, LLC, namely, Joseph Vartanian.

7. The Petitioner did not have “control, supervision, or responsibility of filing returns or making payments” as defined under Illinois law 35 ILCS 735/3-7; the Petitioner did not have access to the records, books, or finances of the business; and the Petitioner did not receive benefit from Lalo’s 500, LLC, during the periods as indicated in the Department’s Notice.

8. The Petitioner did not have knowledge of any outstanding obligation or liability of Lalo’s 500, LLC, to the Department during the periods as indicated in the Department’s Notice.

9. Further, Petitioner transferred his an entire interest in the business to Joseph Vartanian and was assured by Joseph Vartanian that all debts and obligations including those liabilities that were due or may become due to the Illinois Department of Revenue were the responsibility of Joseph Vartanian.

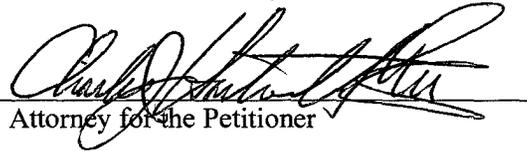
10. As a result, the Petitioner has retained counsel to file a separate action against Joseph Vartanian in the Circuit Court of Cook County addressing these obligations and other liabilities created or resulting from Joseph Vartanian's management and operation of Lalo's 500, LLC, during 2011 and 2012, including the period of time identified in the Department's Notice.

WHEREFORE, the Petitioner, BOBBY BURLESON, respectfully requests that this Independent Tax Tribunal for the State of Illinois, enter an Order or other Ruling reversing the determination of the Illinois Department of Revenue, and find the Petitioner not personally liable for any Food and Beverage Sales Taxes of Lalo's 500, LLC, and Order the Department to cease and desist from any further collection efforts against the Petitioner, and for such further relief as this Tribunal finds within its jurisdiction, just and equitable.

Respectfully Submitted,

BOBBY BURLESON, Petitioner

By:


Attorney for the Petitioner

Charles J. Hartnett III
HARTNETT FISCH, Attorneys at Law
Attorneys for the Petitioner
22 W. Chicago Avenue, Suite 202
Naperville, Illinois 60540
(312) 416-9981
ARDC No. 6199968

VERIFICATION

Under penalties provided by law pursuant to Section 1-109 of the Illinois Code of Civil Procedure, the undersigned, Bobby Burlison, certifies that the statements set forth in this Complaint are true and correct, except as to matters therein stated to be on information and belief, and as to such matters the undersigned certifies as aforesaid that he verily believes the same to be true.


Bobby Burlison

Charles J. Hartnett III
HARTNETT FISCH, Attorneys at Law
Attorneys for the Petitioner
22 W. Chicago Avenue, Suite 202
Naperville, Illinois 60540
(312) 416-9981
ARDC No. 6199968

Collection Action
Assessment and Notice of Intent



January 16, 2014



Letter ID: L1058615608

BOBBY BURLESON
614 W FULLERTON PKWY
CHICAGO IL 60614-2614

Taxpayer ID: XXX-XX-6630
IPL Penalty ID: 1980670



LALOS 500 LLC
500 N LA SALLE DR
CHICAGO, IL 60654-7109

**We have determined you are personally liable
for a penalty of \$59,964.49.**

The penalty is equal to the amount of unpaid liability of LALOS 500 LLC, due to your status as a responsible officer, partner, or individual of LALOS 500 LLC.

Illinois law (35 ILCS 735/3-7) provides that any person who has control, supervision, or responsibility of filing returns or making payments for a taxpayer, and who willfully fails to do so, shall be personally liable for a penalty equal to the amount of tax due including penalty and interest.

Pay us \$59,964.49. Your payment must be guaranteed (i.e., cashier's check, money order) and made payable to the Illinois Department of Revenue. Send or bring it to us at the address below.

If you do not agree, you may contest this notice by following the instructions listed below.

- **If the amount of this liability is more than \$15,000,** file a petition with the Illinois Independent Tax Tribunal within **60 days** of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, et seq.).
- **In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal,** file a protest with us, the Illinois Department of Revenue, and request an administrative hearing within 60 days of the date of this notice, which is **March 17, 2014**. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.
- **Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue,** you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/ 2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

If the debt remains unpaid and this penalty becomes final, we intend to take collection enforcement action against you personally to collect this debt. Collection action can include the seizure and sale of your assets, and levy of your wages and bank accounts.

DEBBIE PAONI
100% PENALTY UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

For information about
› how to pay
› submitting proof
› collection actions



217 782-9904 ext. 31607
217 785-2635 fax

IDOR-SP-NPL (R-11/13)



Petitioner's Exhibit "A"

Collection Action
Assessment and Notice of Intent



January 16, 2014



Letter ID: L1058515808

BOBBY BURLESON
 614 W FULLERTON PKWY
 CHICAGO IL 60614-2614

Taxpayer ID: XXX-XX-6630
 IPL Penalty ID: 1980670



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

ST-4 MPEA Food & Beverage Tax

Account ID: 5546-1301

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Apr-2011	1,723.00	356.76	88.09	-	(128.24)	2,039.61
30-Jun-2011	583.00	99.96	3.08	-	(573.00)	113.04
31-Jul-2011	923.00	140.76	4.01	-	(907.00)	160.77
31-Aug-2011	1,348.00	191.76	4.74	-	(1,324.00)	220.50
30-Sep-2011	347.00	71.64	0.68	-	(347.00)	72.32
31-Oct-2011	357.00	72.84	0.39	-	(357.00)	73.23
30-Nov-2011	866.00	133.92	0.26	-	(866.00)	134.18
31-Dec-2011	580.00	54.00	0.31	-	(570.00)	64.31
31-Jan-2012	816.00	111.60	22.09	-	-	949.69
29-Feb-2012	697.00	113.64	-	-	(697.00)	113.64
31-Mar-2012	1,230.00	177.60	-	-	(1,230.00)	177.60
30-Apr-2012	823.00	47.58	0.27	-	(809.00)	61.85
31-May-2012	1,067.00	228.04	18.42	-	-	1,313.46
30-Jun-2012	795.00	125.40	11.79	-	-	932.19

IDOR-SP-NPL (R-11/13)

Statement continues on the following page(s).

Retain this portion for your records.

Fold and detach on perforation. Return bottom portion with your payment.

Collection Action

(R-12/08) (136)



Letter ID: L1058515808
 BOBBY BURLESON

Total amount due: \$59,964.49

Write the amount you are paying below.

Mall this voucher and your payment to:
 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19035
 SPRINGFIELD IL 62794-9035

\$ _____
 Write your Taxpayer ID on your check.

000 006 011795553446 731 1231'9 2 0000005996449