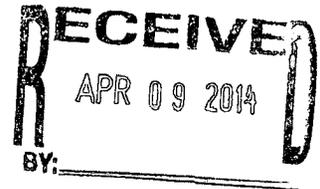


IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

VOLVO SALES & SERVICE CENTER, )  
INC., )  
 )  
Petitioner, )  
 )  
v. )  
 )  
ILLINOIS DEPARTMENT OF REVENUE, )  
 )  
Respondent. )  
 )  
 )

14 TT 47



JOINT MOTION TO STAY

NOW COMES the parties, by and through their respective attorneys, hereby moves the Illinois Independent Tax Tribunal for the entry of an order transferring this matter to the Stay Calendar until there is a final unappealable decision in a similar matter currently pending at the Circuit Court for the Seventh Judicial Circuit of Illinois Sangamon County, Springfield, Illinois. In support of this motion, the parties state as follows:

1. The primary issue in this matter involves whether Petitioner is entitled to advance trade credits where the traded-in vehicle and the replacement vehicle were titled in two different, but related, entities.
2. A matter currently before the Circuit Court for the Seventh Judicial Circuit of Illinois Sangamon County, Springfield, Illinois presents the same issue. *Van Drunen Ford Company v. Illinois Department of Revenue*, Case No. 2009-TX-001/4.
3. The parties in *Van Drunen* have filed cross motions for summary judgment and a hearing on these motions is scheduled for April 15, 2014.

4. Because the issue in the *Van Drunen* case is the same as the issue in the present case, the Circuit Court's decision in *Van Drunen* will impact resolution of this matter. At the very least, the decision will affect possible settlement and the scope of discovery.

5. As such, it would be in the best interest of all parties and this Tribunal to transfer this matter to the Stay Calendar until such time as there is a final decision in the *Van Drunen* case. Such transfer will allow this Tribunal and counsel for the Petitioner and Respondent to avoid needless expenditure of time and effort.

6. This Motion is made for good faith reasons and not for purposes of delay.

WHEREFORE, the parties respectfully requests that this Tribunal enter an order transferring this matter to the Stay Calendar until there is a final, unappealable decision in *Van Drunen Ford Company v. Illinois Department of Revenue*, Case No. 2009-TX-001/4, and for such further relief that this Tribunal deems just and necessary.

Respectfully submitted,

<b>Volvo Sales &amp; Service Center, Inc.;</b> Petitioner	<b>Illinois Department of Revenue,</b> Respondent
By:  _____ One of its Attorneys	By:  _____ One of its Attorneys
Fred O. Marcus Jennifer A. Zimmerman <b>HORWOOD MARCUS &amp; BERK CHTD.</b> 500 West Madison Street, Suite 3700 Chicago, Illinois 60661 (312) 606-3200	Michael Coveny <b>ILLINOIS DEPARTMENT OF REVENUE</b> 100 W Randolph Street, 7 <sup>TH</sup> Floor Chicago, IL 60601 (312) 814-6697

IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

VOLVO SALES & SERVICE CENTER, )  
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Petitioner, )  
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v. )  
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ILLINOIS DEPARTMENT OF REVENUE, )  
 )  
Respondent. )  
 )  
 )  
 )

14 TT 47



NOTICE OF MOTION

TO: See attached Proof of Service.

**PLEASE TAKE NOTICE** that on April 14, 2014 at 11:00 a.m. or as soon thereafter as counsel may be heard, I shall appear before Judge Brian F. Barov, 160 N. LaSalle, Room 704, Chicago, Illinois, and shall then and there present the Joint **Motion to Stay**, a copy of which is attached hereto and hereby served upon you.

Respectfully submitted,  
**Volvo Sales & Service Center, Inc.,**  
Taxpayer

By:   
\_\_\_\_\_   
One of Its Attorneys

Fred O. Marcus  
Jennifer A. Zimmerman  
Horwood Marcus & Berk Chartered  
500 West Madison Street, Suite 3700  
Chicago, Illinois 60661  
(312) 606-3200

STATE OF ILLINOIS        )  
                                  )  
COUNTY OF COOK         )        SS.

**PROOF OF SERVICE**

The undersigned, being first duly sworn upon oath, deposes and states that one copy of the foregoing **Joint Motion to Stay** was served upon the below-named parties on April 8, 2014, by causing the same to be hand-delivered before 5:00 p.m.

Michael Coveny  
ILLINOIS DEPARTMENT OF REVENUE  
100 W Randolph Street, 7<sup>TH</sup> Floor  
Chicago, IL 60601



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