

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

E.J. EQUIPMENT, Inc.)	
)	
v.)	14 TT 6
)	Chief Judge James M. Conway
THE STATE OF ILLINOIS)	
DEPARTMENT OF REVENUE)	

ORDER

The petition in this matter, having been filed on January 30, 2014 with the Tribunal, is dismissed for the following reasons:

According to the petition, a Notice of Tax Liability was issued by IDOR to E.J. Equipment on June 25, 2013. According to the Notice, E.J. Equipment was given two months, until August 26, 2013 to request an administrative hearing. There is nothing in the petition that suggests that the company availed itself of the offer for an administrative hearing. Rather, the company attaches a Final Notice of Tax Due dated December 3, 2013 to its petition.

The Illinois Independent Tax Tribunal Act (35 ILCS 1010) allows for a taxpayer, whose administrative proceeding with IDOR that commenced between June 1, 2013 and December 31, 2013, to elect to move the proceeding to the Tax Tribunal. 35 ILCS 1010 §1-15. However, that election assumes that there is an ongoing administrative proceeding with IDOR at the time of the election. In the petition before the Tribunal, there is nothing to suggest that.

Accordingly, the petition is dismissed for lack of jurisdiction. E.J. Equipment will be allowed 30 days to file an amended petition to provide an adequate factual basis as to this Tribunal's jurisdiction if it so chooses.

If E.J Equipment determines to file an amended petition, counsel for the company is directed to comply with Tax Tribunal Rule 5000.310(f) which requires a taxpayer to provide "...a summary of the errors of fact and law....together with a statement of the facts and law upon which the petitioner relies to establish said errors." The current petition is devoid of any facts or law that would allow for IDOR to provide an answer in response.

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

Date: January 29, 2014