

**IN THE ILLINOIS  
INDEPENDENT TAX TRIBUNAL**

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Michael Rothman and Jennifer Rothman,	)	
	)	
Petitioners,	)	
	)	
v.	)	Nos. 18 TT 30 & 18 TT 123
	)	
Illinois Department of Revenue,	)	Judge Brian F. Barov
	)	
Respondent.	)	

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**PETITIONER’S FIRST SET OF REQUESTS TO ADMIT**

Petitioners, Michael Rothman and Jenifer Rothman, pursuant to Illinois Supreme Court Rule 216 and 35 ILCS 1010/1-60(a), hereby request that Respondent, the Illinois Department of Revenue (“the Department”), answer these requests for admissions of fact within twenty-eight (28) days after service of these Requests to Admit.

**WARNING: If you fail to serve the response required by Rule 216 within 28 days after you are served with this document, all the facts set forth in the requests will be deemed true and all the documents described in the requests will be deemed genuine.**

## **REQUESTS TO ADMIT**

**REQUEST NO. 1:** Admit that before issuing its notice of proposed deficiency and its notice of denial of the claim, as part of its audit the Department received a letter from the taxpayers' representative dated April 24, 2017 enclosing documents that evidence the fact that Jennifer Rothman leased a condominium in Florida beginning in 2010.

### **ANSWER:**

**REQUEST NO. 2:** Admit that before issuing its notice of proposed deficiency and its notice of denial of the claim, as part of its audit the Department received a letter from the taxpayers' representative dated April 24, 2017 enclosing documents that evidence the fact that Jennifer Rothman renewed and amended the lease on the condominium in Florida in 2013.

### **ANSWER:**

**REQUEST NO. 3:** Admit that before issuing its notice of proposed deficiency and its notice of denial of the claim, as part of its audit, the Department received a letter from the taxpayers' representative dated April 24, 2017 enclosing documents that evidence the fact that in 2013 Michael Rothman purchased a condominium in Florida.

### **ANSWER:**

**REQUEST NO. 4:** Admit that before issuing its notice of proposed deficiency and its notice of denial of the claim, as part of its audit the Department received a letter from the taxpayers' representative dated April 24, 2017 enclosing documents that evidence the fact that the Rothmans did not claim a homestead exemption from property tax on any Illinois properties during 2013 – 2016.

**ANSWER:**

**REQUEST NO. 5:** Admit that before issuing its notice of proposed deficiency and its notice of denial of the claim, as part of its audit the Department received a letter from the taxpayers' representative dated April 24, 2017 enclosing documents that evidence the fact that the Rothmans were registered to vote in Florida since 2013.

**ANSWER:**

**REQUEST NO. 6:** Admit that before issuing its notice of proposed deficiency and its notice of denial of the claim, as part of its audit the Department received a letter from the taxpayers' representative dated April 24, 2017 enclosing documents that evidence the fact that the Rothmans had Florida drivers' licenses since 2013.

**ANSWER:**

**REQUEST NO. 7:** Admit that before issuing its notice of proposed deficiency and its notice of denial of the claim, as part of its audit the Department received a letter from the taxpayers' representative dated April 24, 2017 enclosing documents that evidence the fact that Michael Rothman maintained a yacht and dockage space in Florida during the tax years at issue.

**ANSWER:**

**REQUEST NO. 8:** Admit that before issuing its notice of proposed deficiency and its notice of denial of the claim, as part of the audit the Department received a letter from the taxpayers' representative dated April 24, 2017 enclosing documents that evidence the fact that in 2013 the Rothmans purchased a house in Colorado.

**ANSWER:**

**REQUEST NO. 9:** Admit that before issuing its notice of proposed deficiency and its notice of denial of the claim, as part of the audit the Department received a response from taxpayers' representative to the Department's subpoena duces tecum which requested "flight logs and passenger manifests between January 1, 2014 and December 31, 2015, for the aircraft expensed on Schedule E of your federal income tax return" enclosing documents that evidence the fact that during the tax years at issue the Rothmans owned private jets hangered in Wisconsin.

**ANSWER:**

Dated: April 16, 2019

Respectfully submitted,

*/s/ Michael J. Wynne*

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**NOTICE OF FILING**

TO: See attached Certificate of Service

PLEASE TAKE NOTICE that on April 16, 2019, Petitioners, Michael and Jennifer Rothman, through its counsel JONES DAY, filed **Petitioners' First Set of Requests to Admit**, in the above-captioned matter, true copies of which are attached hereto and herewith served upon you.

Dated: April 16, 2019

Respectfully submitted,

*/s/ Michael J. Wynne*

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**CERTIFICATE OF SERVICE**

I, Douglas A. Wick, one of the undersigned attorneys for the Petitioners, Michael and Jennifer Rothman, hereby certify that on April 16, 2019, I caused a copy of **Petitioners' First Set of Requests to Admit**, filed in the above-captioned matter, to be served on all parties of record in this cause by electronic mail addressed to the attorneys below:

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Valerie Puccini  
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By:           /s/ Douglas A. Wick