

**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

Michael Rothman and Jennifer Rothman,)	
Petitioners,)	
)	
v.)	18-TT-132
)	
ILLINOIS DEPARTMENT OF REVENUE,)	
Respondent.)	
)	

NOTICE OF FILING

TO: Michael J. Wynne	Douglas A. Wick
Jones Day	Jones Day
77 West Wacker	77 West Wacker
Chicago, Illinois 60601	Chicago, Illinois 60601
 Email: Mwynne@jonesday.com	 Email: dwick@jonesday.com

The undersigned representative for the Illinois Department of Revenue (the "Department") certifies that, on January 18, 2019, she filed the Department's Answer with the Illinois Independent Tax Tribunal.

/S. Budzileni/

Susan Budzileni
Special Assistant Attorney General

CERTIFICATE OF SERVICE

The undersigned representative for the Illinois Department of Revenue certifies that, on January 18, 2019, she served the Department's Answer on the individuals identified above, at the email address shown above.

/S. Budzileni/

Susan Budzileni
Special Assistant Attorney General

Illinois Department of Revenue
100 West Randolph Street Level 7-900
Chicago, IL 60601
(312) 814-1716
Susan.budzileni@illinois.gov

**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

Michael Rothman and Jennifer Rothman,)	
Petitioners,)	
)	
v.)	18-TT-132
)	
ILLINOIS DEPARTMENT OF REVENUE,)	TYE: 12/31/2014 and 12/31/2015
Respondent.)	

ANSWER TO PETITION

NOW COMES the Department of Revenue of the State of Illinois (“Department”), through its attorney, Lisa Madigan, Attorney General of and for the State of Illinois, and for its Answer to Petitioners’ Petition respectfully pleads as follows:

Nature of the Action

1. This petition concerns the Department’s denial of personal income tax refunds claimed by Petitioners. The Petitioners contest the Department’s conclusion that they owed Illinois personal income tax as Illinois residents for tax years 2014 and 2015.

ANSWER: The Department admits that it denied Petitioners’ claim for Illinois individual income tax refunds for tax years 2014 and 2015. The Department admits that Petitioners are contesting the Department’s October 5, 2018, Notices of Claim Denial (“Notice”), one issued for tax year 2014 and the second notice issued for tax year 2015. The Department admit that Petitioners are contesting the Department’s determinations/notices that they owe Illinois individual income tax for tax years 2014 and 2015.

Parties

2. Michael and Jennifer are individuals married to each other who, for each tax year[s] at issue, jointly-filed a personal Illinois nonresident individual income tax return and paid tax therein shown due to Illinois.

ANSWER: Based on the information contained in the Department electronic records, the Department admits that Michael and Jennifer filed Illinois Individual Income Tax Returns for tax years 2014 and 2015 with the filing status of married filing jointly. Based on information and belief, the Department admits that Michael and Jennifer are individuals married to one another. Based on the information contained in the Department's electronic records, the Department admits that Michael and Jennifer filed a Schedule NR with their 2014 and 2015 Illinois Individual Income Tax Returns. Based on information contained in the Department's electronic records, Michael and Jennifer paid the tax shown on their 2014 and 2015 Illinois Individual Income Tax Returns as filed.

3. The Illinois Department of Revenue is the Illinois agency charged with the administration and enforcement of the Illinois Tax Act.

ANSWER: Department admits the factual allegations contained in Paragraph 3.

Jurisdiction

4. This petition is timely filed within 60 days of the issuance of the Notices of Claim Denial attached hereto as *Exhibit 1* and the sum total at issue exceeds \$15,000.00.

ANSWER: The Department admits the factual allegations contained in Paragraph 4.

5. Petitioners accept the Tax Tribunal's designation of its office in Cook County as the venue in which to conduct the hearing in this matter.

ANSWER: The allegation in paragraph 5 is not a material allegation of fact, and therefore does not require an answer pursuant to Rule 310(b)(2).

Allegations Common to All Counts

6. Michael and Jennifer were married in 1981.

ANSWER: Based upon information and belief, the Department admits that Michael and Jennifer are married. The Department lacks sufficient information to either admit or deny whether Michael and Jennifer were married in 1981.

7. During the course of their marriage, Petitioners raised four children.

ANSWER: The Department lacks sufficient information to either admit or deny the factual allegations in paragraph 8.

8. Petitioners' youngest child graduated from high school in 2010. At all subsequent times, all of Petitioners' children have been adults, attending college and pursuing their careers both within and without Illinois.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 9.

9. Petitioners have not claimed a homestead tax exemption on any real property in Illinois since 2004.

ANSWER: Department denies the factual allegation(s) contained in Paragraph 9.

10. During the tax years at issue, and at all other times relevant hereto, Petitioners have neither owned nor leased any vehicles registered in their name in Illinois, with the exception of one 1970 General Motors vehicle with "Antique" license plates.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 10.

11. Michael has traveled to Florida every year since he was 16 years of age.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 11.

12. Since the 1990's, Michael's mother has been domiciled in and a resident of Florida.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 12.

13. Beginning in February 2010, through a lease by Jennifer, Petitioner rented a condominium in Miami, Florida.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 13.

14. In February of 2013, Jennifer renewed and amended the lease of the condominium in Miami, Florida.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 14.

15. In November of 2013, Michael purchased a penthouse unit in Miami, Florida.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 15.

16. In 2016, through a wholly-owned entity, Petitioners purchased another condominium in Miami, Florida for investment purposes.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 16.

17. Petitioners have during the tax years at issue claimed a homestead exemption on their residence in Miami, Florida, as actual, and officially domiciled, residents of Florida.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 17.

18. Since at least 2013, Michael and Jennifer have held voter registration cards in Miami, Florida.

ANSWER: Department admits based on information and belief that Petitioners changed their voter registration but demands strict proof thereof.

19. Since at least 2013, Michael and Jennifer have held Florida driver licenses.

ANSWER: Department admits based on information and belief that Petitioners have Florida driver's licenses, but demands strict proof thereof.

20. During the tax years at issue, and at all times relevant hereto, Petitioners owned several vehicles registered in their name in Florida.

ANSWER: Department admits based on information and belief that Petitioners own more than one vehicle, but demands strict proof of each vehicle's registration history.

21. During the tax years at issue, and at all times relevant hereto, Petitioners maintained a 58-foot boat and a 77-foot boat registered in their name in Florida.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 21 and demands strict proof thereof.

22. Since October 2011, Michael has held a license for Dockage Space at the Miami Beach Marina for a vessel owned by a limited liability company wholly owned by Michael.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 22 and demands strict proof thereof.

23. In October 2013, Petitioners purchased a large home in Aspen, Colorado.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 23 and demands strict proof thereof.

24. Since 2013 and at all times relevant hereto, Petitioners have kept several vehicles registered in their name in Colorado.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 24 and demands strict proof thereof.

25. Since at least 2012 and at all times relevant hereto, Petitioners, through a wholly owned limited liability company, have owned two passenger jet aircraft which are hangered and maintained in Wisconsin.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 25 and demands strict proof thereof.

26. Since at least 2012, and at all times relevant hereto, Petitioners, through a wholly owned limited liability company, have employed pilots to operate the two passenger jet aircraft hangered and maintained in Wisconsin.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 26 and demands strict proof thereof.

27. Since at least 2012, Petitioners have incurred and paid Wisconsin Use Tax on each personal use of the aircraft, including on any flights to and from Florida.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 27 and demands strict proof thereof.

28. During the tax years at issue, and at all times relevant hereto, the estimated value of Petitioners' real estate and tangible property assets outside Illinois was approximately 9 times greater than the value of Petitioners' real estate and tangible personal property assets within Illinois.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 28 and demands strict proof thereof.

29. During all tax years relevant hereto, Petitioners' annual cost of travel outside Illinois was more than 3 times greater than their Illinois income tax liability, whether as residents or non-residents of Illinois.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 29 and demands strict proof thereof.

30. During the tax years at issue Michael spent approximately 220 days per year outside of Illinois.

ANSWER: Department denies the factual allegations in Paragraph 30 and demands strict proof thereof.

31. Since approximately 2004 and at all times relevant hereto, among other businesses, Michael and Jennifer purchased a chemical distribution business, based in West Palm

Beach, Florida. Michael has been the manager of the business, and as with his other businesses, extensive travel has also been required of him by this Florida business.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 31 and demands strict proof thereof.

32. Michael and Jennifer, indirectly, have also recently founded a new business in Tampa, Florida.

ANSWER: Department lacks sufficient information to either admit or deny the factual allegations in paragraph 32 and demands strict proof thereof.

33. As a nonresident of Illinois, and not being the recipient of income from Illinois sources, for the tax year 2013 Jennifer did not file an Illinois income tax return.

ANSWER: The Department admits that for tax year 2013, Jennifer did not file an Illinois Individual Income Tax Return. The Department states that tax year 2013 is not a part of this protest and, it has insufficient information to determine whether Jennifer was a nonresident of Illinois for tax year 2013. The Department states that it has insufficient information to determine whether Jennifer did not receive income from Illinois sources.

34. As a nonresident of Illinois, but having received income from Illinois sources, for the 2013 tax year Michael filed an Illinois non-resident return and paid tax on the income reported to Illinois.

ANSWER: The Department admits that Michael Rothman filed a 2013 Illinois Individual Income Tax Return with a filing status of married filing separate. The Department states that per its electronic records Michael filed a Schedule CR. The Department denies that Michael filed a Schedule NR and demands strict proof thereof. With respect to the remaining factual allegations contained in Paragraph 34, the Department states that Michael's 2013 Illinois Individual Income Tax Return speaks for itself.

35. For the 2014 tax year, as nonresidents of Illinois, Michael and Jennifer filed a nonresident joint Illinois income tax return and paid tax due to Illinois.

ANSWER: The Department admits that Michael and Jennifer filed a 2014 Illinois Individual Income Tax Return and that it speaks for itself. Department admits that Michael and Jennifer filed a Schedule NR with their 2014 Illinois Individual Income Tax Return and that it speaks for itself.

36. For the 2015 tax year, as nonresidents of Illinois, Michael and Jennifer filed a nonresident joint Illinois income tax return and paid tax due to Illinois.

ANSWER: The Department admits that Michael and Jennifer filed a 2015 Illinois Individual Income Tax Return and that it speaks for itself. The Department admits that the tax due as shown on said return was paid to Illinois. Department admits that Michael and Jennifer filed a Schedule NR with their 2015 Illinois Individual Income Tax Return and that it speaks for itself.

37. In February of 2017, Michael and Jennifer received a Notice of Audit Initiation from the Department for the 2014 and 2015 tax years.

ANSWER: The Department admits that the first Notice of Audit Initiation for tax years 2014 and 2015 was issued on February 27, 2017. The Department states that a second Notice of Audit Initiation for tax years 2014 and 2015 was issued and sent on May 23, 2018.

38. The auditor assessed amounts of \$31,648.00 for 2014 and \$3,364.00 for 2015, concluding that Petitioners were Illinois residents in both years.

ANSWER: The Department admits the factual allegations contained in Paragraph 38.

39. Petitioners paid the tax assessment and filed claims for refunds on March 13, 2018, because Petitioners assert they are not residents of Illinois.

ANSWER: Department admits that Petitioners paid the tax portion of the tax assessment for tax years 2014 and 2015. Department admits that Petitioners filed claims for refunds for tax years 2014 and 2015. Department admits that Petitioners filed Schedule NR for tax years 2014 and 2015 and that per said Schedule NRs, Petitioners assert that they are not residents of Illinois.

40. The Department issued Notices of Claim Denial on October 5, 2018, denying Petitioners' refunds in full, erroneously treating Petitioners as Illinois residents during tax years 2014 and 2015.

ANSWER: Department admits that issued Notices of Claim Denial on October 5, 2018. Department admits that it denied Petitioners' claims for refund in full for tax year 2014 and 2015. The Department denies that it erroneously treated Petitioners as Illinois residents during tax years 2014 and 2015.

COUNT I

41. Petitioners by this reference incorporate and re-allege paragraphs 1 thorough 40 hereof as though fully set forth in this Count I.

ANSWER: The Department incorporates and repeats its answers to Paragraphs 1 through 40 as if fully set forth herein.

42. The IITA defines the word "resident" as "an individual (i) who is in this State for other than a temporary or transitory purpose during the taxable year; or (ii) who is domiciled in this State but is absent from the state for a temporary purpose during the taxable year." 35 ILCS 5/1501(a)(20)(A).

ANSWER: Paragraph 42 does not contain a material allegation of fact. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department admits the existence, force and effect of the Illinois Income Tax Act, in its entirety, speaks for itself.

43. As of at least 2010, Michael and Jennifer both permanently left Illinois, and have only returned to Illinois since for temporary or transitory purposes.

ANSWER: The Department states that the statements contained in Paragraph 43 contain legal conclusion(s), not a material allegation of facts. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department denies the factual allegations contained in Paragraph 43.

44. As of at least 2011, Jennifer had established domicile in Florida.

ANSWER: The Department states that the statements contained in Paragraph 44 contain legal conclusion(s), not a material allegation of facts. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department denies the factual allegations contained in Paragraph 44.

45. As of at least 2013, Michael had established domicile in Florida.

ANSWER: The Department states that the statements contained in Paragraph 45 contain legal conclusion(s), not a material allegation of facts. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department denies the factual allegations contained in Paragraph 45.

46. Therefore, Petitioners were not residents of Illinois for purposes of the IITA § 5/1501(a)(20)(A) for tax year 2014.

ANSWER: The Department states that the statements contained in Paragraph 46 contain legal conclusion(s), not a material allegation of facts. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department denies the factual allegations contained in Paragraph 46.

47. The Department promulgated a regulation stating in pertinent part:

Presumption of resident. The following create rebuttable presumptions of residence. These presumptions are not conclusive and may be overcome by clear and convincing evidence to the contrary.

1) An individual receiving a homestead exemption (see 35 ILCS 200/15-175) for Illinois property is presumed to be a resident of Illinois.

2) An individual who is an Illinois resident in one year is presumed to be a resident in the following year if he or she is present in Illinois more days than he or she is present in another state.

86 Ill. Admin. Code § 100.3020(f)(2) (eff. April 19, 2013).

ANSWER: Paragraph 47 does not contain a material allegation of fact. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department admits the existence, force and effect of the Illinois Administrative Code and it speaks for itself.

48. Petitioners did not claim a homestead exemption for any Illinois property during tax year 2014.

ANSWER: The Department denies that that Petitioners did not claim a homestead exemption on their 2014 Illinois Individual Income Tax return and demands strict proof thereof.

49. The Petitioners were not Illinois residents in 2013, so 86 Ill. Admin Code § 100.3020(f)(2) is not applicable.

ANSWER: The Department states that the statements contained in Paragraph 49 contain legal conclusion(s), not a material allegation of facts. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department denies the factual allegations contained in Paragraph 49.

50. Accordingly, Petitioners were not residents of Illinois during the 2014 tax year.

ANSWER: The Department states that the statements contained in Paragraph 51 contain legal conclusion(s), not a material allegation of facts. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department denies the factual allegations contained in Paragraph 51.

WHEREFORE, the Department prays that this Tribunal enter an Order that:

- a. Denies each prayer for relief in Petitioners' Petition;
- b. Finds the Notices of Claim Denial are correct as issued;
- c. Orders judgment in favor of the Department and against Petitioners; and,
- d. Grants any further relief this Tribunal deems just and appropriate.

COUNT II

51. Petitioners by this reference incorporate and re-allege paragraphs 1 through 50 hereof as though fully set forth in this Count II.

ANSWER: The Department incorporates and repeats its answers to Paragraphs 1 through 50 as if fully set forth herein.

52. The IITA defines the word “resident” as “an individual (i) who is in this State for other than a temporary or transitory purpose during the taxable year; or (ii) who is domiciled in this State but is absent from the State for a temporary or transitory purpose during the taxable year.” 35 ILCS 5/1501(a)(20)(A).

ANSWER: Paragraph 52 does not contain a material allegation of fact. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department admits the existence, force and effect of the Illinois Income Tax Act, in its entirety, speaks for itself.

53. As of at least 2010, Michael and Jennifer both permanently left Illinois, and have only returned to Illinois since for temporary or transitory purposes.

ANSWER: The Department states that the statements contained in Paragraph 53 contain legal conclusion(s), not a material allegation of facts. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department denies the factual allegations contained in Paragraph 53.

54. As of at least 2011, Jennifer had established domicile in Florida.

ANSWER: The Department states that the statements contained in Paragraph 54 contain legal conclusion(s), not a material allegation of facts. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department denies the factual allegations contained in Paragraph 54.

55. As of at least 2013, Michael had established domicile in Florida.

ANSWER: The Department states that the statements contained in Paragraph 55 contain legal conclusion(s), not a material allegation of facts. Therefore, pursuant to Rule 310(b)

(2), no answer is required. To the extent an answer is required, Department denies the factual allegations contained in Paragraph 55.

56. Therefore, Petitioners were not residents of Illinois for purposes of the IITA § 5/1501(a)(20(A) for tax year 2015.

ANSWER: The Department states that the statements contained in Paragraph 56 contain legal conclusion(s), not a material allegation of facts. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department denies the factual allegations contained in Paragraph 56.

57. The Department promulgated a regulation stating in pertinent part:

Presumption of resident. The following create rebuttable presumptions of residence. These presumptions are not conclusive and may be overcome by clear and convincing evidence to the contrary.

3) *An individual receiving a homestead exemption (see 35 ILCS 200/15-175) for Illinois property is presumed to be a resident of Illinois.*

4) *An individual who is an Illinois resident in one year is presumed to be a resident in the following year if he or she is present in Illinois more days than he or she is present in another state.*

86 Ill. Admin. Code § 100.3020(f)(2) (eff. April 19, 2013).

ANSWER: Paragraph 57 does not contain a material allegation of fact. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department admits the existence, force and effect of the Illinois Administrative Rules and states that rules/regulations speak for itself.

58. Petitioners did not claim a homestead exemption for any Illinois property in tax year 2015.

ANSWER: The Department denies that Petitioners did not claim a homestead exemption for any Illinois property in tax year 2015 and demands strict proof thereof.

59. The petitioners were not Illinois residents in 2014, so 86 Ill. Admin. Code § 100.3020(f)(2) is not applicable.

ANSWER: The Department states that the statements contained in Paragraph 59 contain legal conclusion(s), not a material allegation of facts. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department denies the factual allegations contained in Paragraph 59.

60. Accordingly, Petitioners were not residents of Illinois during the 2015 tax year.

ANSWER: The Department states that the statements contained in Paragraph 60 contain legal conclusion(s), not a material allegation of facts. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department denies the factual allegations contained in Paragraph 60.

WHEREFORE, the Department prays that this Tribunal enter an Order that:

- a. Denies each prayer for relief in Petitioners' Petition;
- b. Finds the Notices of Claim Denial are correct as issued;
- c. Orders judgment in favor of the Department and against Petitioners; and
- d. Grants any further relief this Tribunal deems just and appropriate.

COUNT III

61. Petitioners by this reference incorporate and re-allege paragraphs 1 through 60 hereof as though fully set forth in this Count III.

ANSWER: The Department incorporates and repeats its answers to Paragraphs 1 through 60 as if fully set forth herein.

62. Section 100.3020(f) of the IITA regulations imposes a presumption of residency that is not found in the governing statute.

ANSWER: Paragraph 62 does not contain a material allegation of fact. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department admits the existence, force and effect of Illinois Income Tax Act (35 ILCS 5/101 *et seq.*) and states that such Act, in its entirety, speaks for itself.

63. As a matter of Illinois law, agencies cannot narrow or broaden the scope of a tax statute or pass regulations that are inconsistent with the governing statutes. *See Hartney Fuel Oil Co. v. Hames*, 2013 IL 115130, ¶¶61 & 64.

ANSWER: Paragraph 63 does not contain a material allegation of fact. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department admits the existence, force and effect of cited case speaks for itself.

64. Section 100.3020(f) of the IITA regulations broadens the statutory scope of Illinois residency. The governing statute [35 ILCS 5/1501(a)(20(A))], unlike the regulations, does not contain a presumption of residency dependent on property tax homestead exemption claims, the taxpayer's residency status in the prior year, or the number of days a person spends in Illinois relative to other places during the year, and does not set an evidentiary standard uniquely for determination of residency in Section 100.3020(f).

ANSWER: Paragraph 64 does not contain a material allegation of fact. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department admits the existence, force and effect of Illinois Income Tax Act (35 ILCS 5/101 *et seq.*) and states that such Act, in its entirety, speaks for itself.

65. A taxpayer who by the preponderance of the evidence could prove he or she was not present in Illinois for other than temporary or transitory purposes, or was not domiciled in Illinois, and thereby could establish nonresident status under the governing statute, but would nevertheless be presumed by the Department to be a resident unless he or she rebutted by clear and convincing evidence the presumption of residency in Section 100.3020(f).

ANSWER: Paragraph 65 does not contain a material allegation of fact. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department admits the existence, force and effect of Illinois Income Tax Act (35 ILCS 5/101 *et seq.*) and states that such Act, in its entirety, speaks for itself.

66. Therefore, Section 100.3020(f) of the IITA regulations is invalid and cannot control the Tribunal's determination as to whether Petitioners were residents of Illinois during the tax years at issue.

ANSWER: Paragraph 66 does not contain a material allegation of fact. Therefore, pursuant to Rule 310(b) (2), no answer is required. To the extent an answer is required, Department admits the existence, force and effect of Illinois Income Tax Act (35 ILCS 5/101 *et seq.*) and states that such Act, in its entirety, speaks for itself.

WHEREFORE, the Department prays that this Tribunal enter an Order that:

- a. Denies each prayer for relief in Petitioners' Petition;
- b. Finds the Notices of Claim Denial are correct as issued;
- c. Orders judgment in favor of the Department and against Petitioners; and
- d. Grants any further relief this Tribunal deems just and appropriate.

State of Illinois

By:

/s/ Rebecca Kulekowskis
Deputy General Counsel

Dated: January 18, 2019

Rebecca Kulekowskis
Deputy General Counsel
Rebecca.kulekowskis@illinois.gov

Susan Budzileni
Susan.budzileni@illinois.gov
Special Assistant Attorney General
Illinois Department of Revenue
Office of Legal Services
100 W. Randolph St., 7-900
Chicago, IL 60601

Fax: 312-814-4344

Telephone: Rebecca: (312) 814-3318
Susan: (312) 814-1716

STATE OF ILLINOIS)
) SS
COUNTY OF SANGAMON)

Michael Rothman and Jennifer Rothman,
v.
Illinois Department of Revenue

DOCKET NO. 18-TT-132

VERIFICATION AND AFFIDAVIT AS TO LACK OF SUFFICIENT KNOWLEDGE

Greg Nelson, being first duly sworn, deposes and says that he is an employee and duly authorized agent of the Illinois Department of Revenue (“Department”), that he has read the foregoing Department’s Answers to Taxpayer’s Petition, that he is well acquainted with its contents, and under penalties as provided by law pursuant to 735 ILCS 5/1-109 of the Illinois Code of Civil Procedure, he certifies that the statements set forth in that instrument are true and correct, except as to allegations claiming lack of sufficient knowledge (Paragraphs 6, 7, 8, 10 through 18, and 21 through 29, and 31, 32) pursuant to 735 ILCS 5/2-610(b), which he verily believes to be true.

Signature Forthcoming

Greg Nelson
Revenue Auditor III
Illinois Department of Revenue