

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

MICHAEL ROTHMAN AND JENNIFER)	
ROTHMAN,)	
Petitioners,)	
)	
)	
v.)	18 TT 30
)	18 TT 132
)	Judge Brian F. Barov
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
Respondent.)	

ORDER

The parties appearing at today’s status conference on the Petitioner’s motion to compel and in response to questions raised by the court on the Petitioner’s motion to quash six subpoenas *duces tecum*, it is ORDERED that:

1). on or before September 20, 2021, the Department will provide the documents responsive to the motion to compel as directed by the Tribunal’s July 15, 2021 order, and the matter is reset for a status conference on September 29, 2021, at 10:30 a.m., by telephone.

2). in the response and reply briefs to the motion to quash the parties will address whether the Department may seek, through third-party subpoenas, evidence in the possession of non-parties that has or could be obtained through discovery on the Petitioners, or whether there is any irregularity or gap in the information produced by the Petitioners, or the information is otherwise unavailable from the Petitioners, so as to justify pursuing nonparties for the same information.

3). the briefing schedule on the motion to quash is amended as follows to address this additional issue: the Department's response brief is due on or before September 3, 2021, and the Petitioners' reply brief in support of the motion to quash is due on or before September 17, 2021. Oral argument is reset for October 1, 2021, at 10:00 a.m., by video conference.

s/ Brian Barov
BRIAN F. BAROV
Administrative Law Judge

Date: August 19, 2021