

ILLINOIS INDEPENDENT TAX TRIBUNAL

TODD CHRISTOPHER, as representative for)	
T. CHRISTOPHER HOLDING COMPANY)	
)	
Petitioner,)	
)	
v.)	Nos. 19 TT 131
)	20 TT 54
ILLINOIS DEPARTMENT OF REVENUE,)	Judge Brian F. Barov
)	
Respondent.)	

NOTICE OF MOTION

When the issue of consolidation was raised in open court, Respondent, the Illinois Department of Revenue, indicated that it had not determined its position. Accordingly, pursuant to Section 5000.315(b) of the Rules of the Illinois Independent Tax Tribunal, Petitioner states that the Motion is not agreed to by Respondent. Petitioner does not request oral argument on the Motion.

Dated: October 16, 2020

/s/ Meredith R.W. DeCarlo

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T. CHRISTOPHER HOLDING COMPANY)	
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PETITIONER’S MOTION TO CONSOLIDATE

Pursuant to 735 ILCS 5/2-1006, Petitioner Todd Christopher, as representative for T. Christopher Holding Company (the “Holding Company”), respectfully requests that this Tribunal consolidate Case Nos. 19 TT 131 and 20 TT 54, both pending before this Tribunal and both captioned as above, and states in support as follows:

1. The Holding Company was a Florida corporation headquartered in Florida. In 2014, the Holding Company sold a portion of its equity interest in Vogue International LLC (the “Operating Company”).
2. In 2016, the Holding Company sold its remaining interest in the Operating Company and dissolved.
3. On July 11, 2019, Respondent assessed a tax deficiency of \$366,590 (in addition to penalties and interest) under the Illinois Personal Property Tax Replacement Income Tax (the “Replacement Tax”) statute, 35 ILCS 5/201(c), in connection with the 2014 transaction (the “2014 Notice”).

4. On September 9, 2019, Petitioner filed the action docketed as Case No. 19 TT 131 to challenge the 2014 Notice.

5. On April 9, 2020, Respondent issued a Notice of Deficiency to Petitioner with respect to Replacement Tax for the 2016 tax year, asserting that the Holding Company is liable for a Replacement Tax deficiency equal to \$3,144,796 (in addition to penalties and interest) in connection with the 2016 transaction (the “2016 Notice”).

6. On May 22, 2020, Petitioner filed the action docketed as Case No. 20 TT 54 to challenge the 2016 Notice.

7. Section 2–1006 of the Code of Civil Procedure provides that “actions pending in the same court may be consolidated, as an aid to convenience, whenever it can be done without prejudice to a substantial right.” 735 ILCS 5/2–1006.

8. Consolidation is proper when two cases: (1) are of the same nature, (2) involve the same or like issues, and (3) depend largely on the same evidence. *Ad-Ex, Inc. v. City of Chicago*, 247 Ill. App. 3d 97, 103 (1st Dist. 1993), *citing Peck v. Peck*, 16 Ill. 2d 268, 275 (1959).

9. Consolidation “makes for expedition, conservation of the time of the court, avoids duplication of effort, and saves unnecessary expense.” *Peck*, 16 Ill. 2d at 276.

10. Case Nos. 19 TT 131 and 20 TT 54 involve the same parties and the same issues, the resolution of which will depend largely on the same evidence. Litigating these matters separately would be an inefficient use of the Tribunal’s and the parties’ resources and time.

11. No party’s substantial rights will be prejudiced by the consolidation.

WHEREFORE, Petitioner respectfully requests that this Tribunal consolidate the two aforementioned cases for the convenience of the Tribunal, the parties, and the administration of justice, and grant any additional relief that equity and justice require.

Dated: October 16, 2020

Respectfully submitted,

/s/ Meredith R.W. DeCarlo

Michael K. Moyers

David C. Blickenstaff

Meredith R.W. DeCarlo

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I hereby certify that on October 16, 2020, I caused Petitioner's Motion to Consolidate and Notice of Motion to be served upon Respondent, the Illinois Department of Revenue, by sending it by electronic mail to the following:

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Lori Jordan, Esq.
Sean P. Cullinan, Esq.
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/s/ Meredith R.W. DeCarlo
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