

**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

JAMES E. & DOROTHY J. CORBIN)	
<i>Petitioner</i>)	
)	14-TT-9
)	
STATE OF ILLINOIS)	Judge Brian F. Barov
DEPARTMENT OF REVENUE)	
<i>Respondent</i>)	

**RESPONDENT’S RESONSE TO PETITIONER’S
MOTION TO COMPEL DEPOSITION OF SANDRA SCOTT**

Now comes the Illinois Department of Revenue through its representative, Ralph Bassett, Special Assistant Attorney General, and objects to Petitioner’s Motion to Compel the Deposition of Sandra Scott on the following grounds:

1. While Sandra Scott (“Scott”) is an employee of the Illinois Department of Revenue (“Department”), she is not a member of the Informal Conference Board (“ICB”). The ICB members are Dan Hall, Gail Niemann, Brian Wolfberg, Laurie Riva, Brian Stocker and Debra Boggess. Scott is a conferee.
2. Scott did not lead the hearing at the ICB regarding James and Dorothy Corbin. Scott was the conferee on the case and as such she organized the conference (it is never called a hearing). However, the conferences are informal and no record it made of the discussion or statements. It is generally up to the taxpayer or taxpayer’s representative to lead the conference.
3. Scott was not the judge and jury on the ICB, nor was she the negotiator, mediator or finder of fact. Scott might discuss a settlement with taxpayer, but it is solely up to the ICB to accept, reject or modify the settlement. Scott would write a recommendation to the ICB, but the final holding is solely up to the ICB.
4. During this dispute as to whether Scott would be made available for a deposition, she has been unavailable due to some medical or physical disability. I do not know the details but she has an extended excused absence from work.
5. Scott does not make the ultimate decision for the ICB, and any knowledge she has about Taxpayer’s residency status in Illinois or Florida is strictly second hand and hearsay.
6. The ICB was established in an attempt to resolve disputes between taxpayers and Department. Any “final action taken by the ICB is not subject to administrative review.” 86 Ill. Admin Code, Ch. I, Sec. 215.120(a).
7. “Recommendations, notes, memoranda and other re records of the ICB with respect to issues raised in pending ICB matters are not subject to disclosure and do not become part of the audit file.” Reg. Sec. 215.120(e). Taxpayer is attempting to circumvent this provision by arguing that they are not after documents, Taxpayer is after testimony. However, this is Taxpayer’s attempt to discover what is in those “recommendations” and “memoranda”. Any question put to Scott would be met with a hear-say objection and she cannot testify as to the contents of any recommendations or memoranda.

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CERTIFICATE OF SERVICE BY E-MAIL

To: Eugene B. Levin, Esq.
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Email: genel@thethinkers.com

The undersigned Representative for the Department certifies that on October 6, 2014, he served by E-Mail the **RESPONDENT’S RESONSE TO PETITIONER’S MOTION TO COMPEL DEPOSITION OF SANDRA SCOTT**, a copy attached hereto, on the individual first listed above by sending the same to the E-Mail address listed above.

Respectfully submitted,

 s/ Ralph Bassett
Ralph Bassett
Representative for the Department

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