

ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS

JAMES E. AND DOROTHY J. CORBIN)	14-TT-9
)	
Vs.)	
)	Judge Brian F. Barov
THE STATE OF ILLINOIS)	Administrative Law Judge
DEPARTMENT OF REVENUE)	

NOTICE OF MOTION

To: Ralph Bassett, SAAG
Illinois Department of Revenue
JRTC State of Illinois Center
100 W. Randolph St., 7th Floor
Chicago, IL 60601

On Tuesday, October 7, 2014 at 9:45 A.M. or as soon thereafter as counsel may be heard, I shall appear before the Honorable Judge Brian F. Barov, Illinois Independent Tax Tribunal, 160 N. LaSalle St., Room N506, Chicago, IL 60601, to present the attached Motion to Compel the Deposition of Sandra Scott, and ask the Court for the requested relief.

Prepared by:
Attorney's Name: Eugene B. Levin
Address: 425 Huehl Rd., Bldg. #7
City, State, Zip Code: Northbrook, IL 60062
Phone: (847) 205-5479
ARDC #: 6188157

AFFIDAVIT OF SERVICE

Under penalties provided by law pursuant to 735 ILCS 5/1-109, the undersigned certifies that the statements set forth in this Affidavit of Service are true and correct, except as to matters specifically stated to be on information and belief, and certifies that on September 5, 2014, the undersigned served this Notice of Motion by e-mailing a copy to each person to whom it is directed.



Eugene B. Levin

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MOTION TO COMPEL DEPOSITION OF SANDRA SCOTT

NOW COMES the Taxpayer, James E. and Dorothy J. Corbin, through their attorney, Eugene B. Levin, and moves this Court to issue an Order to compel the deposition of Sandra Scott, and offers in support the following:

- 1) Sandra Scott is an employee of the Illinois Department of Revenue.
- 2) Sandra Scott was a member of the Informal Conference Board of the Illinois Department of Revenue ("ICB") when the ICB heard the Taxpayer's appeal in the instant case.
- 3) Sandra Scott led the hearing which the ICB conducted when it evaluated this case.
- 4) Sandra Scott conducted an investigation into the facts of this case for several months prior to the ICB hearing.
- 5) Sandra Scott conducted an additional investigation of the facts in this case for several weeks after the ICB hearing.
- 6) During the time that Sandra Scott worked on this case for the ICB, she had several roles, including judge, jury member, independent investigator, negotiator, mediator and fact finder.
- 7) Sandra Scott made inquiries, including emails and telephone calls (and possibly research) to determine the facts in the instant case.
- 8) The Illinois Department of Revenue ("Department") did not comply with this Court's Order dated June 10, 2014 to make a reasonable effort to complete the deposition of Sandra Scott by August 5, 2014.
- 9) On July 10, 2014 the Department's attorney sent an email stating that Sandra Scott is on leave and is not expected back until October or November.
- 10) On August 5, 2014 the Department's attorney argued that IL Regulation Section 215.120(e) prohibits Sandra Scott from being deposed in this matter.
- 11) IL Regulation Section 215.120(e) provides, "Recommendations, notes, memoranda and other 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."

12) The Department's reliance on IL Regulation Section 215.120(e) is misplaced, as this section covers records of the ICB and the Taxpayer is not asking for records, only testimony.

WHEREFORE, Taxpayer respectfully requests that the Judge issue an Order compelling the deposition of Sandra Scott.


Taxpayer's Attorney

9/5/14
Date

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Attorney for Petitioner
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