

**ILLINOIS INDEPENDENT TAX TRIBUNAL  
CHICAGO, ILLINOIS**

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

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**TAXPAYER’S REPLY TO DEPARTMENT’S RESPONSE TO TAXPAYER’S MOTION TO  
COMPEL DEPOSITION OF SANDRA SCOTT**

NOW COMES Taxpayer and replies to the Department’s Response to Taxpayer’s Motion to Compel Deposition of Sandra Scott as follows:

1. The Illinois Freedom of Information Act (5 ILCS 140, Sect 1) (the “FOIA”) states, “The General Assembly hereby declares that it is the public policy of the State of Illinois that access by all persons to public records promotes the transparency and accountability of public bodies at all levels of government. It is a fundamental obligation of government to operate openly and provide public records as expediently and efficiently as possible . . .” The FOIA further states, in part, “Restraints on access to information . . . are limited exceptions to the principle that the people of this State have a right to full disclosure of information relating to the decisions, policies, procedures, rules, standards, and other aspects of government activity that affect the conduct of government and the lives of any or all of the people.” The FOIA also states that “providing records is a primary duty of public bodies to the people of this State . . .”
2. Despite the strong moral principles set forth in the FOIA, government agencies sometimes seek to operate in less than transparent fashion, denying access to the citizens and having secret decision making processes.
3. In the instant case, Taxpayers have merely asked to question Sandra Scott, an employee of the Department, as to information she discovered in her months long investigation of this case. The Department opposes this request by citing regulations that it, itself, has written.
4. The Department’s Response attempts to minimize the role of Ms. Scott, claiming that she merely organizes the Conference of the ICB, she does not lead it, and she “might discuss a settlement with taxpayer”.
5. However, Ms. Scott was more involved in finding the facts of this case than the Department’s Response would have you believe. Ms Scott was, apparently, reviewing documents, making factual inquiries, and performing research on this case from before July 29, 2011 until she reached her decision on November 9, 2011.
6. The Department, in its Response, attributes significance to various titles. For example, Ms. Scott is an “employee” of the Department and a “conferee” but not a member of the ICB. Also, the ICB proceeding is not a “hearing” it is a “conference” and she did not “lead” the proceeding, she “organized” the proceeding. These are meaningless distinctions designed to obscure the issue of whether the Taxpayer can have the opportunity to question one of the Department’s employees about the evidence they discovered in this matter.

7. Additionally, correspondence sent by Ms. Scott in this matter is signed, "Sandra Scott, Informal Conference Board, Illinois Department of Revenue".
8. As Ms. Scott is an employee of the Department who investigated this matter, she is similar to Ms. Grapes, the Department's initial auditor. The Taxpayer would be allowed to question Ms. Grapes on issues of evidence she discovered. Similarly, the Taxpayer should be allowed to question Ms. Scott. The Judge should reject the Department's attempt here to deny Taxpayer access to needed information.

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

  
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Taxpayer's Attorney

  
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Date

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CERTIFICATE OF SERVICE BY E-MAIL

To: Ralph Bassett, SAAG  
Illinois Department of Revenue  
JRTC State of Illinois Center  
100 W. Randolph St., 7<sup>th</sup> Floor  
Chicago, IL 60601  
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The undersigned Attorney for James E. and Dorothy J. Corbin certifies that on October 20, 2014, he sent by E-Mail the Taxpayer's Reply to Department's Response to Taxpayer's Motion to Compel Deposition of Sandra Scott, a copy attached hereto, to the Department c/o the individual first listed above by sending the same into the E-Mail address listed above.

Respectfully submitted,



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