



- 2) The Taxpayers owned their house at 132 West Village Way, Jupiter, FL from 9/27/1999 to 9/14/2001. They owned this house prior to May 1, 2001 and they owned it after May 1, 2001. Furthermore, it was their principal residence (which the Department concedes prior to May 1, 2001). There was no moving van at this house on May 1, 2001, there was no sale of the house on May 1, 2001. The taxpayers' continued ownership of their principal residence in FL after May 1, 2001 indicates that the Department's finding of a May 1, 2001 residency change was in error.
- 3) Petitioners purchased a new residence at 7904 Sandhill Ct., West Palm Beach, FL on 12/28/2001. The Department claims that generally a personal residence is larger in square feet and a vacation home is smaller, without citing any case law supporting the relevance of this proposition. In fact, the 3,190 square foot home in West Palm Beach FL was large enough for 2 people to live in significant comfort. The Woodstock vacation home was larger simply because real estate is so much cheaper in Woodstock, IL than in south Florida.
- 4) The Affidavit of James E. Corbin shows that they attempted to purchase the replacement residence in Florida sooner, but they delayed the closing at the request of the seller because of seller's terminal illness.
- 5) Taxpayers registered, and voted, in Florida before and after the period in question. They did not vote in Illinois during the year in question, nor in the year before or after the year in question. The Department argues that Taxpayers' "lack of voting in Illinois until 2006 has no relevance as to their residence in 2001". This is incorrect. The Taxpayers voted regularly both before and after 2001. The fact that they repeatedly voted in Florida, and never in Illinois, is an important fact showing their intent to continue to remain Florida residents.
- 6) Taxpayer James E. Corbin insured his automobile with the R Limegrover Insurance Agency in Boca Raton, FL from 11/3/1999 to 3/2/2002. Petitioner's insuring his Florida-registered automobile with a Florida insurance agent throughout 2001 indicates his Florida residency in 2001.
- 7) Taxpayer Dorothy Corbin purchased a new Lexus, in Florida, on 3/20/2001. She also insured it with the Boca Raton, FL insurance agency from 3/21/2001 to 3/21/2002. It makes no sense that a person would buy a new car in Florida in March of 2001 if they intended to change their residency to Illinois a month later. The purchase of an expensive car in Florida and the insurance of the car in Florida indicate an intent to remain a Florida resident throughout 2001.
- 8) Taxpayers owned a house at 7764 Olympia Drive, West Palm Beach, FL throughout 2001. Taxpayer James Corbin's parents lived there throughout 2001. Taxpayers' ownership of this property, and the proximity of their residence to Jim's parents' residence, indicate that Taxpayers were residents of Florida during 2001.
- 9) The medical record dated January 29, 2002, a letter from Dr. Bikshorn to Dr. Segal, states that James Corbin had a cortisone shot in the lower back done by a neurologist in Florida in July 2001. This is a letter from a doctor to a doctor and has a high degree of reliability. The evidence that James Corbin was physically present in Florida in July of 2001 at a doctor's office getting back pain treatment indicates that he was a resident of Florida at that date. July is one of the hottest summer months in Florida and a resident of Illinois would not likely be vacationing in Florida at that time.
- 10) The August 8, 2002 medical record also provides evidence that the Corbins intended to be residents of Florida throughout 2001. This is also a letter from a doctor to another doctor for the purpose of medical treatment, which has a high degree of reliability.

James Corbin was seeking medical treatment, not preparing for a tax case a decade later, so there is a strong reason for Mr. Corbin to be truthful in his statements to the doctor. The letter talks about Mr. Corbin's statement to the doctor that he is "up North" from Florida for only a few months and that, "He plans on returning back to Florida in October and will be there until next summer."

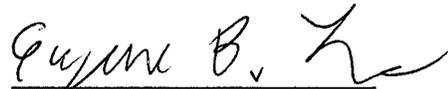
- 11) The Department has stipulated to the fact that the Taxpayers were physically present in Florida for 186 days during 2001. This is more than ½ the days in the year and is strong evidence that Taxpayers were residents of Florida for the entire year of 2001.

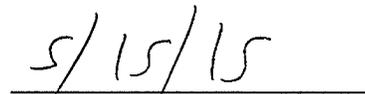
### III. CONCLUSION

The facts in this case indicate that the Taxpayers were residents of Florida for the entire year of 2001. The houses that they owned, their voting registration, their medical records, their physical presence in Florida for a majority of the days in 2001, all indicate that Florida was their intended residence. There are no facts which support a finding that they suddenly became Illinois residents on May 1, 2001. The case law also supports the Taxpayers. The cases cited are on point, the taxpayers in those cases won, and the facts in each of the cited cases are less clearly pro-taxpayer than the instant case. The Department's Cross Motion for Summary Judgment should be rejected and the Taxpayer's Motion for Summary Judgment should be granted.

WHEREFORE, the Petitioners JAMES E. AND DOROTHY J. CORBIN respectfully request this Court to issue an Order granting Summary Judgment in Petitioners' favor, and against the Respondent, that Petitioners were residents of Florida throughout 2001 and that the Notice of Deficiency issued by the Department on April 9, 2013 is revoked, and all assessments, interest and penalties for 2001 shall be removed from Petitioners' account.

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