



**Illinois Independent
Tax Tribunal**

*James M. Conway
Chief Administrative Law Judge*

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September 14, 2020

Honorable John Hollman
Acting Clerk of the House
402 Capitol Building
Springfield, Illinois 62706

Honorable Tim Anderson
Secretary of the Senate
401 Capitol Building
Springfield, Illinois 62706

Re: Illinois Independent Tax Tribunal Annual Report
to the General Assembly for FY20

Dear Sirs:

I am providing certain statistics for the Illinois Independent Tax Tribunal for fiscal year 2020 as required by §1-85 of the Illinois Independent Tax Tribunal Act of 2012 (35 ILCS 1010/1-85).

The Tax Tribunal was created by the General Assembly to provide a fair and impartial forum for taxpayers to litigate their disputes with the Illinois Department of Revenue. The Tax Tribunal, in addition to being an independent state agency, is an administrative law court under the executive branch of Illinois government. Its purpose is to resolve tax disputes in an open and transparent manner and to conduct prompt hearings when matters cannot be settled between the parties.

The Tax Tribunal began functioning as a court on January 2, 2014. There are currently two administrative law judges appointed to the Tax Tribunal. Cases

filed with the Tax Tribunal follow the procedural rules of the Illinois Supreme Court, the Illinois Rules of Civil Procedure and the Tax Tribunal's own Rules.

Most civil court matters are resolved during or following discovery and prior to trial. The Tax Tribunal's caseload is following that trend. The majority of cases filed with the Tax Tribunal are settled or dismissed prior to an evidentiary hearing or through dispositive summary judgment motions.

Fiscal year 2020 represents the sixth full fiscal year of the Tax Tribunal for which there are twelve months of statistics available.

The Tax Tribunal took in 142 new matters in FY20 which have an aggregate dollar value of \$105,486,040 in potential taxes, interest, and penalties. 170 matters were closed in FY20.

A main goal of the Tax Tribunal is to resolve most matters within two years. Over its six and one-half years, the Tribunal has taken in 1343 matters and it has closed out 1084 cases, or 80% of its cases.

While the length of litigation time for any one case is impossible to predict and many factors which can decide the length of litigation are outside the control of the Tax Tribunal, the Tax Tribunal will continue to provide a forum for taxpayers to litigate their cases as efficiently as possible while being a court system that allows each party a full opportunity to litigate their case. During FY20, the Tax Tribunal reduced its overall inventory of pending matters from 291 cases to 259 cases, with open cases having an average overall age of only 19 months.

Sincerely,



JAMES M. CONWAY
Chief Administrative
Law Judge

Enclosure- §1-85 reportable statistics

Via email: reports@ilga.com

**Illinois Independent Tax Tribunal
FY 2020**

1. Number of Cases Opened: 142
2. Number of Cases Closed: 170
3. Size of Docket (at year end): 259
4. Average Age of Case: 19 months
5. Cases Decided for Department: 3
6. Cases Decided for Taxpayers: 1
7. Cases Resolved through Mediation or Settlement: 103
8. Dollar Amounts of Cases by Tax Type¹²:

Tax Type	Cases Filed	Total Dollars
Fraud Penalty	1	\$ 40,151
Hotel Operator's Occupation	2	273,781
Income	44	48,756,095
Motor Fuel	6	5,166,588
Sales	33	30,907,753
Telecommunications Excise	2	12,439,823
Telecommunications Maint. Fee	2	458,210
Uniform Penalty and Interest	50	6,867,484
Use	<u>2</u>	<u>576,155</u>
Total	<u>142</u>	<u>\$105,486,040</u>

¹ The Department of Revenue assesses interest and, if deemed applicable, penalties when it issues its Notices of Liabilities to taxpayers. Those amounts are included in the calculation of total dollar amounts per case.

² The Tax Tribunal has jurisdiction to hear matters involving 22 tax statutes. 35 ILCS 1010/1-45. In FY20, cases were filed that involved 9 of those tax statutes.