



**Illinois Independent
Tax Tribunal**

*James M. Conway
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September 19, 2025

Honorable John Hollman
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 FY25

Dear Sirs:

I am providing certain statistics for the Illinois Independent Tax Tribunal for fiscal year 2025 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 statute and 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 2025 represents the eleventh full fiscal year of the Tax Tribunal for which there are twelve months of statistics available.

The Tax Tribunal took in 157 new matters in FY25 which have an aggregate dollar value of \$48,456,510 in potential taxes, interest, and penalties. 114 matters were closed in FY25.

A main goal of the Tax Tribunal is to resolve most matters within two years. Over its lifetime, the Tribunal has taken in 2,016 cases, and it has closed out 1,676 cases, resulting in a case closure rate of 83%.

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 FY25, the Tax Tribunal continued all operations, and it continued to provide an accessible, fair, and efficient forum for taxpayers.

Sincerely,

JAMES M. CONWAY
Chief Administrative
Law Judge

Enclosure- §1-85 reportable statistics

Via email: reports@ilga.com

**Illinois Independent Tax Tribunal
FY 2025**

1. Number of Cases Opened: 157
2. Number of Cases Closed: 114
3. Size of Docket (at year end): 340
4. Average Age of Case: 26 months
5. Cases Decided for Department: 1
6. Cases Decided for Taxpayers: 0
7. Cases Resolved through Mediation or Settlement: 52
8. Dollar Amounts of Cases by Tax Type¹²:

| Tax Type | Cases Filed | Total Dollars |
|------------------------------|--------------------|----------------------------|
| Aircraft Use | 4 | \$ 4,747,602 |
| Income | 41 | 15,168,441 |
| Motor Fuel | 1 | 191,064 |
| Sales | 65 | 21,258,441 |
| Uniform Penalty and Interest | 42 | 6,918,091 |
| Use | <u>4</u> | <u>172,852</u> |
| Total | <u>157</u> | <u>\$48,456,510</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.