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| <b>Agency</b>              | Illinois Independent Tax Tribunal  |
| <b>Program Name</b>        | Administration of Tax Hearings   |
| <b>Program Description</b> | Provides taxpayers with a forum to resolve controversies with the Illinois Department of Revenue that ensures due process, fundamental fairness, and transparency.   |
| <b>Target Population</b>   | All resident taxpayers in the state of Illinois as well as taxpayers around the country that are subject to Illinois taxes.  |
| <b>Activities</b>          | The activities of the Tribunal are to: receive and review petitions from taxpayers, supervise discovery between the taxpayers and the Illinois Department of Revenue, rule on motions, conduct administrative hearings to take evidence, and to issue final decisions. |
| <b>Goals</b>               | To provide taxpayers with a means of resolving controversies that ensures due process and fundamental fairness in a tax expert forum.  |
| <b>Outcome</b>             | Support Basic Functions of Government  |

**PROGRAM FUNDING**

| Appropriations (\$ thousands) |                |                     |                 |
|-------------------------------|----------------|---------------------|-----------------|
| FY 2014 Actual                | FY 2015 Actual | FY 2016 Recommended | FY 2016 Enacted |
| 516.9                         | 883.2          | 791.4               |                 |

**MEASURES**

**Percentage of new petitions processed in a timely manner**  
 (New agency established as of January 2014.)

**Reported :** Annually    **Key Indicator :** Yes    **Desired Direction :** Maintain

**Benchmark :** 95% of all new cases should be reviewed and court orders be issued within two business days.    **Source :** Internal Agency Established

**Baseline :** 100%    **Baseline Date :** 3/31/2014

**Methodology :** Calculate number of days between the filing of a Petition and the issuance of the related court order for all cases.

| FY 2015 | FY 2016 | FY 2017 Est. | FY 2018 Proj. |
|---------|---------|--------------|---------------|
| 100     | 100     | 100          |               |

  

| FY   | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 |
|------|-----------|-----------|-----------|-----------|
| 2015 | 100       | 100       | 100       | 100       |
| 2016 | 100       | 100       | 100       | 100       |
| 2017 |           |           |           |           |

**Percentage of cases closed within 24 months**  
 (New agency established as of January 2014.)

**Reported :** Annually    **Key Indicator :** Yes    **Desired Direction :** Increase

**Benchmark :** 80% of cases should be closed within 24 months.    **Source :** Internal Agency Established

**Baseline :** Baseline data not available until 1/1/16    **Baseline Date :** 1/1/2016

**Methodology :** The actual number of months that each case is open will be calculated for each case that is open during the fiscal year. The number of cases that are closed within 24 months will be divided by the total number of cases to calculate the % of cases closed timely.

Note: The time to litigate a matter in court varies from case to case and court to court. The benchmark is set as a goal based upon our judgment that most cases should be closed within two years. As the Tribunal opened in January, 2014, there are no baseline statistics yet to base this benchmark.

| FY 2015 | FY 2016 | FY 2017 Est. | FY 2018 Proj. |
|---------|---------|--------------|---------------|
| N/A     | 76      | 80           |               |