

UNITED STATES TAX COURT
 WASHINGTON, DC 20217

OLGA MARIE DULTZ,)	
)	
Petitioner,)	
)	
v.)	Docket No. 11846-17S.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	
)	
)	

ORDER

By Order And Order To Show Cause dated September 4, 2018, the Court directed petitioner to show cause, in writing, why the Court should not (1) grant respondent’s Motion To Change Place Of Trial, filed August 31, 2018, and change the place of trial from Peoria, IL to Chicago, IL; (2) continue this case for trial from the Court’s September 27, 2018, Peoria, IL trial session; and (3) direct the Clerk of the Court to place this case on the trial calendar for the first regularly-scheduled Small Tax Case trial session of the Court in Chicago, IL for Winter Term 2019. The Court also directed petitioner to advise the Court in writing of the address that she wishes the Court to use in communicating with her.

On September 18, 2018, petitioner filed a Response to the Court’s September 4, 2018 Order And Order To Show Cause. Among other things petitioner specified the address that she wishes the Court to use in communicating with her. Also, petitioner confirmed her desire for a continuance of trial, for medical reasons, of this case from the Court’s Small Tax Case trial session commencing on September 27, 2018, in Peoria, IL. However, petitioner objected to a change of place of trial from Peoria to Chicago “due to the congested court system in a much larger City of Chicago”, but suggested that place of trial may not be too important because she is relying on a “summary judgement [sic] request”.

The Court will make absolute that part of its September 4, 2018 Order And Order To Show Cause requiring petitioner to show cause. Petitioner is a resident of the City of Chicago, and this case has no apparent connection to the City of Peoria. Moreover, the Tax Court's docket in Chicago is not "congested". Further, the Court conducts many more trial sessions in Chicago than in Peoria, where there is generally no more than one trial session per year. Finally, petitioner is advised that there is no motion for summary judgment pending in this case and that, for such reason, the case is on track for disposition by trial, unless sooner settled by the parties on a mutually agreeable basis. Either party may reach out to the other to pursue trial preparation or settlement discussions; if petitioner wishes to be proactive, then the name, address, and telephone number of respondent's counsel is listed on respondent's August 31, 2018 Motion To Change Place Of Trial.

Premises considered, it is hereby

ORDERED that the Clerk of the Court shall change petitioner's address on the official records of the Court to "3023 North Clark Street, #126, Chicago, Illinois 60657". It is further

ORDERED that so much of the Court's September 4, 2018 Order And Order To Show Cause that directed petitioner to show cause as to specified matters is made absolute. It is further

ORDERED that respondent's Motion To Change Place Of Trial, filed August 31, 2018, is granted, and the place of trial for this case is changed from Peoria, IL to Chicago, IL. It is further

ORDERED that this case is stricken for trial from the Court's September 27, 2018 Peoria, IL Small Tax Case trial session and is continued as provided in the next ORDERED paragraph. It is further

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ORDERED that the Clerk of the Court shall place this case on the trial calendar for the first regularly-scheduled Small Tax Case trial session of the Court in Chicago, IL for Winter Term 2019. (The parties are advised that such session is tentatively scheduled to commence February 25, 2019, but that official notification will be provided by the Court in due course.)

(Signed) Robert N. Armen
Special Trial Judge

Dated: Washington, D.C.
September 19, 2018