

**Illinois Department of Revenue**  
**3rd Quarter Tax Education Webinar**  
**10/3/2025, 9:00AM CST**

**Presenter Biographies**

**Judge Melanie Patrick Neely**

Chief Administrative Law Judge  
Illinois Department of Revenue

Judge Neely currently serves as the Chief Administrative Law Judge for the Administrative Hearings Unit of the Illinois Department of Revenue. In this role, Judge Neely oversees and directly manages the operations and personnel of the Administrative Hearings Unit. This oversight includes the management of the case docketing operations, budget, and direct supervision of four Administrative Law Judges and administrative support staff in the Springfield and Chicago offices to ensure its docket of over 500 Illinois tax cases are scheduled and resolved fairly, equitably and efficiently in accordance with the applicable state tax and administrative law. In her role, Judge Neely is vested with the sole discretion to issue written decisions on requests for late discretionary hearing before the Illinois Department of Revenue and the Independent Tax Tribunal. In her tenure, Judge Neely is most proud of her ability to close a significant back log of late discretionary hearing requests and implement remote hearings from the headquarters in Springfield, thereby reducing the associated costs to the taxpayers.

Judge Neely graduated with honors from Howard University in Washington, DC, and received her law degree from IIT-Chicago-Kent College of Law in Chicago, IL. Before her appointment as Chief Administrative Law Judge, Judge Neely served the people of Cook County as an Attorney and Guardian ad litem with the Cook County Public Guardian's Office, and most recently the City of Chicago as a Supervising Assistant Corporation Counsel with the City of Chicago Law Department. Judge Neely has also worked as a Cook County Arbitrator and has coached trial teams with John Marshall Law School, as well as judged mock trial and negotiation competitions for Loyola Law School and University of Chicago.

**Rebecca L. Kulekowskis**

Chair of the Board of Appeals  
Illinois Department of Revenue

Ms. Rebecca L. Kulekowskis currently serves as the Chairwoman of the Illinois Department's Board of Appeals, which resolves tax matters based on a showing of inability to pay or reasonable cause. Prior to becoming Chairwoman, she served as Deputy General Counsel, Income Tax Litigation, for the Illinois Department of Revenue. She managed in-house income tax litigation conducted in the Illinois Independent Tax Tribunal, the Illinois Department of Revenue's Administrative Hearings Division, consulted with the Attorney General's Office on income tax litigation pending in circuit court, advised

the Audit Bureau personnel on various issues, and assisted with a variety of policy matters, including promulgating regulations. Prior to becoming Deputy General Counsel, Ms. Kulekowskis worked as a Special Assistant Attorney General in Illinois Department of Revenue's Income Tax Litigation Division in Chicago, where she represented the Illinois Department of Revenue in corporate, individual, and a variety of other tax cases. For the last ten years she has been an adjunct professor at the University of Illinois at Chicago School of Law, teaching a Masters in Tax Level State and Local Tax Course. She participates in the Illinois State Bar Association's State and Local Tax Section Council, and the Chicago Bar Association's State and Local Tax Committee. She received her B.A. in Business from St. Norbert University and her J.D. and LL.M. in Corporate Taxation from the University of Illinois at Chicago School of Law.

**Michael Sanchez**

Technical Advisor, Springfield Collections Enforcement  
Illinois Department of Revenue

Michael Sanchez has been with Collections at the Department of Revenue for nine years. He was trained and served as a Revenue Tax Specialist in the Collections Call Center for two years, directly assisting taxpayers with a wide variety of tax and collections related issues. In 2018 he was promoted to manager of the Collections Call Center and has held several management roles within Collections since then. Currently, Mr. Sanchez serves as the Technical Advisor to the Collections Program Administrator where he focuses on program data analytics.

Prior to coming to the Department of Revenue, Mr. Sanchez spent 11 years teaching high school mathematics. He holds a BA in Mathematics Education from Augustana College in Rock Island, Illinois and a MS in Mathematics from Illinois State University.