**Section 1910.60 Interested Parties – Intervention**

a) Taxpayer/Owner of Property: Any taxpayer or owner of property dissatisfied with a decision of the board of review as such decision pertains to the assessment of his or her property may appeal that decision by filing a petition with the Property Tax Appeal Board within 30 days after the written notice of the decision of the board of review or the date of the written notice of the application of final, adopted township equalization factors by the board of review. If the taxpayer or owner of property files a petition within 30 days after the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. Petitions shall be filed for the subsequent year within 30 days after the date of the written notice when the Property Tax Appeal Board rendered a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the board of review, or after adjournment of the session of the board of review, at which assessments for the subsequent year are being considered. (See Section 16-185 of the Code.)

b) Taxing Body Acting as Appellant: Any taxing body that has a revenue interest in a decision of the board of review may file an appeal by filing its petition within 30 days after the written notice to the taxpayer of a decision by the board of review. Any taxing district so filing must conform its petition and documentation to the provisions of Sections 1910.30 and 1910.33.

c) Taxpayer/Owner as Intervenor: Upon notice to the owner that a taxing body has filed an appeal affecting his property, the owner or taxpayer may become an intervening party:

1) For appeals filed for assessment years prior to 2016, by filing in triplicate with the Clerk of the Property Tax Appeal Board a Request to Intervene within 30 days after the postmark date of the notice to the owner or taxpayer that the taxing body has filed an appeal and shall comply with subsection (e) regarding the submission of evidence or with subsection (f) to seek an extension of time to submit evidence.

2) For appeals beginning with assessment year 2016 and each year thereafter, by filing one copy with the Clerk of the Property Tax Appeal Board of a Request to Intervene within 30 days after the postmark date of the notice to the owner or taxpayer that the taxing body has filed an appeal and shall comply with subsection (e) regarding the submission of evidence or with subsection (f) to seek an extension of time to submit evidence, unless the Request to Intervene and evidence exceeds 500 total pages, in which case, the Request to Intervene and all written and documentary evidence must be submitted in triplicate.

d) Intervenors

1) Any taxing body that has a revenue interest in an appeal before the Property Tax Appeal Board may become an intervening party by filing in triplicate with the Clerk of the Property Tax Appeal Board a Request to Intervene through legal counsel in accordance with Section 1910.70(c). The Request to Intervene must be filed within the later to occur of:

A) 60 days after the postmark date of the notice of the Board to the State's Attorney of the filing of an appeal; or

B) within 60 days after the postmark of the board of review service as required in Section 16-180 of the Property Tax Code.

2) The Request to Intervene must be accompanied by a copy of the resolution of the governing board of the taxing body authorizing its legal representative to file a Request to Intervene on its behalf.

e) Intervenors − Taxing District and Taxpayer/Owner – Written and Documentary Evidence:

1) For appeals filed for assessment years prior to 2016, Requests to Intervene shall be filed in triplicate and all copies of the same shall be signed. All additional written and documentary evidence must be submitted with the Request to Intervene in triplicate. Any Request to Intervene that is received without a properly adopted copy of the resolution of the governing board of the taxing body authorizing its legal representative to file the Request to Intervene on its behalf shall be treated as incomplete and shall be returned. The filing of an incomplete Request to Intervene shall not extend the 60 day deadline without a written request explaining good cause for failure to timely submit a properly completed Request to Intervene and resolution.

2) For appeals beginning with assessment year 2016 and each year thereafter, one copy of the Request to Intervene, one copy of the resolution of the governing board, and one copy of all additional written and documentary evidence must be submitted, unless the Request to Intervene and evidence exceeds 500 total pages, in which case, the Request to Intervene and all written and documentary evidence must be submitted in triplicate. All other requirements of subsection (e)(1) regarding an incomplete Request to Intervene shall apply. At the time the intervenor submits its evidence in response to the appeal, it shall also submit its rebuttal evidence, if any, as defined in Section 1910.66.

f) Extensions for Filing Additional Evidence: If the intervening party is unable to submit the additional written or documentary evidence with the Request to Intervene, it must submit a letter requesting an extension of time to file additional written or documentary evidence with the Request to Intervene. Upon receipt of such a request, the Board shall grant a 30 day extension of time for the filing of written or documentary evidence. This shall not include an extension of time to file a Request to Intervene or resolution. The Board shall grant additional or longer extensions for the filing of written or documentary evidence for good cause shown. Good cause may include but is not limited to the inability to submit evidence for a cause beyond the control of the intervening party, such as the pendency of court action affecting the assessment of the property or the death or serious illness of a valuation witness. Without a written request for an extension, no evidence will be accepted after the Request to Intervene is filed.

g) Records: The Clerk of the Property Tax Appeal Board shall cause a Request to Intervene and all accompanying documentation to become a part of the appeal proceeding and record, and shall send a copy of the same, by mail or electronic means, to the contesting party and the board of review. Upon receipt of a timely Request to Intervene, the Clerk of the Property Tax Appeal Board shall cause a copy of the appeal record to be forwarded to the intervening party by mail or electronic means.

(Source: Amended at 47 Ill. Reg. 2075, effective January 27, 2023)