**Section 1910.67 Hearings**

a) The Property Tax Appeal Board may render a decision based upon the evidence, exhibits and briefs submitted to it by all interested parties without holding a hearing.

b) The Property Tax Appeal Board shall review all appeals filed in compliance with this Part to determine whether a hearing shall be held on any factual or legal issue. Whenever the Board determines that a hearing is not required, the appeal shall be decided based upon the evidence in the record. The Board shall hold a hearing at the request of any party in writing. In the event a hearing is deemed necessary, the Board shall give notice to all parties to the appeal of the time, date, and place of the hearing at least 20 days prior to the hearing, unless the 20 day period is specifically waived by all the parties to the appeal. Upon service of notice of the scheduled hearing by the Board upon all parties to the appeal, communications concerning that appeal and the scheduled hearing shall be directed to the Members of the Board or the Hearing Officer that has been assigned to hold the hearing in accordance with subsection (e).

c) A party may request a decision of the Property Tax Appeal Board based upon the evidence in the record by filing a written request with the Board. Any such request shall not be binding on the Board.

d) Notice of a hearing to all interested taxing bodies by the Property Tax Appeal Board shall be deemed to have been given when served upon the State's Attorney of the county from which the appeal has been taken, unless such interested taxing bodies have specifically been made parties to the appeal proceeding.

e) Hearings may be held before less than a majority of the Members of the Board, and the Chairman may assign Members or Hearing Officers to hold hearings. Any hearing may be conducted by the Property Tax Appeal Board at its offices in Springfield or Des Plaines, at any other location in Illinois selected by the Board, or by video conference. The Board may cause its Hearing Officer to conduct such hearing and report his findings for affirmation or rejection by the Board. Hearings conducted by video conference shall be conducted, to the extent practicable, in the same form and manner as in-person hearings with the additional provisions as set forth in this subsection. If a hearing is being conducted by video conference, and the additional provisions regarding video conference hearings found in this subsection conflict with any provisions regarding in-person hearings, then the rules of this subsection shall apply.

1) The Board and all parties must agree to have the hearing conducted by video conference. Any party that objects to participating in a hearing by video conference shall inform the assigned Hearing Officer and all other parties in writing not less than 10 days prior to the scheduled hearing date and provide with specificity good cause as to why the party opposes the video conference hearing. Failure to object within 10 days of the video conference hearing will constitute a waiver of the objection.

2) The hearing notice required by subsection (b) of this Section shall include all the information necessary for all parties to gain access to the video conference, such as the software program to be used, meeting number, meeting password, and the date and time the video conference hearing will begin. Parties are solely responsible for providing this information to their own witnesses and court reporters. This information will also be posted on the Board's website so that members of the general public can view the hearing in accordance with subsection (f) of this Section, subject to the limitations provided in that subsection. All times listed in the hearing notice and on the Board's website are in the Central Time zone.

3) All parties and witnesses participating in the video conference hearing shall have their own audio and video equipment, such as a computer, microphone, video camera, and internet connection. All parties, witnesses, audio equipment, and video equipment shall remain stationary for the duration of the video conference hearing. Preferably, participants shall avoid sharing audio and video equipment during the video conference hearing to ensure the ability to hear, observe, and meaningfully conduct direct and cross examinations. When the sharing of audio and video equipment is unavoidable the camera view shall be adjustable to provide a close-up view of each individual, and a panoramic view of the room. All parties and witnesses shall be visible throughout the duration of the video conference hearing, except such witnesses excluded by the Hearing Officer pursuant to a motion to exclude witnesses, or individuals excluded pursuant to Section 1910.69(c).

4) Prior to the start of the video conference hearing, all attorneys, witnesses, and court reporters shall provide the Hearing Officer with a phone number at which they can be reached should there be interruptions in the audio and/or video transmission during the video conference hearing.

5) All witnesses shall testify under oath and affirmation. Witnesses shall avoid testifying while in the same room as another individual, whether or not the other individual is involved in the video conference hearing. If the witness cannot avoid this situation, the witness shall identify any other individuals in the room to the Hearing Officer. Witnesses shall be precluded from accessing any electronic devices during the video conference hearing without leave of the Hearing Officer, except for the electronic device being used to access the hearing.

6) All rebuttal or impeachment evidence not previously filed with the Board may only be proposed for introduction during the video conference hearing if it is in a digital format (preferably.pdf format) prior to the start of the video conference hearing. The party introducing such evidence shall provide a digital copy to the Hearing Officer and all other parties during the hearing via email, or such other contemporaneous means as allowed by the Hearing Officer. This subsection pertains to the sharing of documentary evidence and does not indicate a ruling on admissibility or waiver of arguments; if such evidence is not available in a digital format before the start of the video conference hearing, the Hearing Officer may preclude its introduction.

7) The official record of any video conference hearing shall be prepared in accordance with Section 1910.98. If a court reporter is required, the court reporter shall view the hearing in the same manner as any other party with their own audio and video equipment.

8) The Board may, in its discretion, order that all hearings for a specified time be conducted by video conference. Such order shall be conspicuously posted on the Board's website.

f) Each hearing shall be open to public observation, except for a hearing or part of a hearing that the Board or its designated Hearing Officer states to be closed for purposes of insuring the protection of any confidential, proprietary or trade secret nature of any data, information or studies that are discussed by a witness.

g) Every Hearing Officer presiding over a Property Tax Appeal Board hearing must meet the following requirements:

1) possess a working knowledge of the English language, including composition and grammar;

2) possess a working knowledge of standard office practices and procedures;

3) possess an ability to effectively communicate technical information both orally and in writing;

4) possess an ability to deal tactfully with the general public, attorneys, and service providers;

5) possess an ability to prepare concise and factual reports on hearing findings for presentation to the Board;

6) possess an ability to conduct hearings and obtain and analyze necessary information;

7) possess a valid Illinois driver's license;

8) be of high integrity and good personal repute;

9) be familiar with this Part and the Property Tax Code;

10) be disinterested and impartial; and

11) have no financial or personal interest in the result of the hearing.

h) Authority of the Board and designated Hearing Officers

1) In connection with any proceeding, the Board, or any of its designated Hearing Officers, shall have full authority over the conduct of a hearing and the responsibility for submission of the matter to the Board for decision. The Board or its designated Hearing Officer shall have those duties and powers necessary to these ends, including:

A) To conduct hearings and pre-hearing conferences;

B) To admit or exclude testimony or other evidence into the record pursuant to this Part;

C) To administer oaths and affirmations and examine all persons appearing at the hearing to testify or to offer evidence;

D) To require the production of any book, record, paper or document at any stage of the appeal or of the hearing which is the foundation for any evidence or testimony presented in the appeal;

E) To require the submission of briefs on issues of law raised during the hearing within 60 days after the termination of the hearing;

F) To call upon any person at any stage of the hearing to produce witnesses or information that is material and relevant to any issue; and

G) To ensure that the hearing is conducted in a full, fair and impartial manner, that order is maintained, and that unnecessary delay is avoided in the disposition of the hearing.

2) Any Hearing Officer assigned to conduct a hearing on behalf of the Board shall be empowered to exercise the full authority of the Board with respect to the conduct and control of the proceeding.

i) Continuances shall be granted for good cause shown in writing, and then only on an order of a Member of the Property Tax Appeal Board, or a duly authorized Hearing Officer. Good cause shall be the inability to attend the hearing at the date and time set by the Board for a cause beyond the control of the party, such as the unavoidable absence of a party, his attorney or material witness, or the serious illness or death of a witness or party. The Board shall set the hearing of a continued case at the time it sets other hearings of appeals from the county in which the subject of the continued appeal lies, unless the parties request that the Board decide the appeal based upon the evidence in the record without a formal hearing.

j) At the hearing, the contesting party shall first introduce his case into evidence, followed by the evidence of other parties to the appeal, in the order directed by the Property Tax Appeal Board or Hearing Officer. All parties are entitled to a rebuttal after all evidence of all parties has been introduced. Evidence submitted to the Board in documentary form may be made a part of the record without the document being read into the record if the Board or Hearing Officer so orders.

k) In no case shall any written or documentary evidence be accepted into the appeal record at the hearing unless:

1) Such evidence has been submitted to the Property Tax Appeal Board prior to the hearing pursuant to this Part;

2) The filing requirement is specifically waived by the Board; or

3) The submission of the written or documentary evidence is specifically ordered by the Board or by a Hearing Officer.

l) Appraisal testimony offered to prove the valuation asserted by any party shall not be accepted at the hearing unless a documented appraisal has been timely submitted by that party pursuant to this Part. Appraisal testimony offered to prove the valuation asserted may only be given by a preparer of the documented appraisal whose signature appears on the document.

m) All testimony taken at the hearing shall be under oath or affirmation.

(Source: Amended at 45 Ill. Reg. 14193, effective October 26, 2021)