**Section 1910.70 Representation at Hearings**

a) A party shall have the right to represent himself or herself and to be present at and participate in any hearing before the Property Tax Appeal Board. The right to participate shall include the rights to call, examine and cross-examine witnesses and to discuss any evidence properly submitted pursuant to this Part. A party may be represented at the hearing by any person who is admitted to practice as an attorney in this State. Accountants, tax representatives, tax advisers, real estate appraisers, real estate consultants and others not qualified to practice law in this State may not appear at hearings before the Board in a representative capacity, and may not conduct questioning, cross-examination or other investigation at the hearing. However, those persons may testify at hearings before the Board and may assist parties and attorneys in preparation of cases for presentation by those parties and attorneys for the Board at hearings.

b) As provided in subsection (a), only attorneys licensed to practice law in the State of Illinois shall be allowed to represent a party at a Property Tax Appeal Board hearing.

c) Corporations, limited liability companies (LLC), partnerships and other similar entities, and taxing districts shall be represented at all stages before the Property Tax Appeal Board by any person licensed to practice law in the State of Illinois.

d) The board of review may be represented at a hearing by the county state's attorney's office, any attorney licensed to practice law in the State of Illinois properly authorized as a special assistant state's attorney, or board of review members or commissioners or their duly authorized designees.

e) An attorney, pro se taxpayer (representing himself or herself), or board of review designee may enter an appearance either by signing the petition, a Request to Intervene, or other document initiating the participation of a party in a proceeding, or by filing an appearance in the proceeding. By signing a petition or a Request to Intervene, or filing an appearance, the attorney, pro se taxpayer, or board of review designee certifies that he or she has the authority to appear and act on behalf of a party in the proceeding.

f) An attorney shall avoid appearing before the Board on behalf of his or her client in the capacity of both an advocate and a witness. When an attorney is a witness for the client, except as to merely formal matters, the attorney should leave the hearing of the appeal to other counsel. Except when essential to the ends of justice, an attorney shall avoid testifying before the Board on behalf of a client.

(Source: Amended at 38 Ill. Reg. 19171, effective October 1, 2014)