**Section 1910.78 Consolidation of Appeals**

Two or more appeals involving the same property may be consolidated on motion of any party or at the direction of the Property Tax Appeal Board when the cases involve common issues of law or fact, consolidation would not prejudice the rights of the parties, and consolidation would result in the efficient and expeditious resolution of the appeals.

(Source: Added at 29 Ill. Reg. 21046, effective December 16, 2005)