**Section 1910.90 Procedural Hearing Rules**

a) The provisions of this Section are promulgated pursuant to Section 16-180 of the Code and shall apply to all appeals before the Property Tax Appeal Board. Nothing contained in this Section shall in any way negate, limit, modify or otherwise affect any of the powers, duties or authority of the Board under the Code.

b) Appeals filed with the Property Tax Appeal Board shall be set for hearing pursuant to Section 1910.67. All hearings once commenced shall continue on successive work days until completed unless any Member or designated Hearing Officer orders a continuance of the hearing pursuant to subsection (d). Hearings shall be open to the public in accordance with Section 1910.67(f).

c) The sequence to be followed for all hearings before the Property Tax Appeal Board shall be as follows:

1) Preliminary matters – motions or objections, or attempts to narrow issues or limit evidence shall be heard first;

2) Opening statements – the contesting party shall proceed first, followed by the board of review and intervenors, if any; opening statements may be waived or may be reserved and presented prior to the commencement of a party's case in chief;

3) Case in chief – the evidence and witnesses presented to prove the position of the contesting party shall be heard first, followed by those of the board of review and intervenors, if any; as witnesses complete their testimony, they are subject to cross-examination by the Hearing Officer and the other parties to the appeal; witnesses may be questioned under redirect examination where necessary;

4) Rebuttal – the evidence and witnesses presented to rebut the evidence offered in opposition to the contesting party's position shall be heard after the completion of the cases in chief of all parties, followed by the rebuttal evidence and witnesses of the board of review and intervenors, if any;

5) Closing statements – the closing argument of the contesting party shall be heard first, followed by the closing arguments of the board of review and intervenors, if any; the contesting party shall be permitted a brief rebuttal at the end of the closing arguments of the other parties.

d) Continuances of appeals set for hearing shall be granted pursuant to Section 1910.67(i); a hearing that has commenced may be continued by order of the Hearing Officer to permit further testimony or argument only if the time allotted for the hearing has expired.

e) All witnesses appearing before the Property Tax Appeal Board shall testify under oath or affirmation.

f) Any party may object to the admissibility of evidence or testimony, and those objections must clearly state the specific ground or rule of law that is the basis for the objection.

1) When an objection is made to the admissibility of evidence prior to the hearing of the appeal, the objection must be made in writing. A copy of the objection shall be transmitted to all other parties to the appeal, and the Property Tax Appeal Board shall solicit responses from all other parties. The Board shall issue its ruling on the objection in writing prior to the hearing of the appeal.

2) When an objection is made to the admissibility of evidence or testimony during the hearing, the Hearing Officer may either sustain or overrule the objection if it is based on the provisions of this Part, or may reserve the ruling and permit the testimony and/or evidence into the record subject to the ruling of the Property Tax Appeal Board on the objection in its decision for the appeal.

3) Any party offering evidence that is ruled inadmissible shall be permitted to make an offer of proof upon motion made at the hearing.

g) The Property Tax Appeal Board or its designated Hearing Officer may exclude inadmissible evidence upon its own motion.

h) Writings, documents and all copies of writings and documents submitted to the Property Tax Appeal Board shall be legible, and exhibits shall be plainly marked and identified. All exhibits and documentation discussed during the hearing shall be marked for identification by the Hearing Officer.

i) The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

j) Any party or his or her witness may be called by any other party as an adverse witness and examined as if under cross-examination in the same manner and under the same circumstances as provided in Section 2-1102 of the Code of Civil Procedure [735 ILCS 5/2-1102]. Upon a showing that a witness was called in good faith and that the party calling the witness is surprised by the witness' testimony, examination of the witness may proceed as if under cross-examination, and the testimony of the witness may be impeached by prior statements or otherwise.

k) The Hearing Officer presiding over or scheduled to preside over a Property Tax Appeal Board hearing may be disqualified from the hearing as follows:

1) Any interested party may move for the disqualification of a Hearing Officer based on bias or a conflict of interest. The motion must be in writing and must state specific facts establishing that bias or a conflict of interest exists. Adverse rulings in pending or prior appeals shall not be sufficient to establish bias or a conflict of interest.

2) A motion for disqualification shall be made promptly after the moving party learns the identity of the Hearing Officer or after learning facts that establish grounds for disqualification. The motion shall be presented to the Chairman of the Board or the Executive Director. If bias or a conflict of interest is found to exist, another Hearing Officer shall be appointed as soon as possible.

3) The Hearing Officer may at any time voluntarily disqualify himself or herself.

l) Decisions of the Property Tax Appeal Board shall dispose of contested matters upon the merits and shall set forth the Board's findings of fact and conclusions of law.

1) Decisions shall be served by the Clerk of the Property Tax Appeal Board by United States mail or by electronic means on the appellant, board of review and intervenor, if any.

2) The final administrative decision of the Property Tax Appeal Board shall be deemed served on a party when a copy of the decision is either:

A) deposited in the United States Mail, in a sealed package, with postage prepaid, addressed to that party at the address listed for that party in the pleadings, except that, if the party is represented by an attorney, the notice shall go to the attorney at the address listed in the pleadings; or

B) sent electronically to the party at the e-mail addresses provided for that party in the pleadings.

3) Decisions may also be delivered or made available to the proper authorities affected by the decision, including the State's Attorney, Chief County Assessment Officer, County Clerk and County Collector by United States mail or electronic means, if available, as provided in Section 16-185 of the Code.

4) Decisions of the Board shall be based on the evidence contained in the administrative record.

m) The Property Tax Appeal Board shall allow each party to designate one or more individuals to receive electronic correspondence on behalf of that party and shall allow each party to change, add or remove designees selected by that party during the course of the proceedings. Decisions and all electronic correspondence shall be directed to each individual so designated.

(Source: Amended at 41 Ill. Reg. 14020, effective December 1, 2017)