**Section 1910.96 Evidence Depositions**

a) In any appeal before the Board in which a change in assessed valuation of $100,000 or more is sought, and the parties are represented by attorneys, an evidence deposition may be ordered by the Board at anytime prior to hearing upon a showing that the person deposed will not be available to participate in the hearing because of exceptional circumstances, such as impending death, illness, imprisonment, relocation out of state, or other hardship, and the deposition of that person is necessary for the preservation of relevant testimony. If the person being deposed is not a party or an agent of a party to the appeal, the Board shall issue a subpoena ordering the appearance of the person, as provided for in Section 1910.68(a) of this Part, in conjunction with the Board's evidence deposition order.

b) A written request for an evidence deposition, and corresponding subpoena, if necessary, shall be served on the Board and all other parties to the appeal. Within 21 days after receipt of a deposition request, a party may file a response.

c) A Board order for the taking of a deposition, and corresponding subpoena, if necessary, may provide that any designated books, papers, or documents, not privileged, be produced at the same time and place the deposition is scheduled.

d) All parties to the appeal and the Board shall have the right to confront and cross-examine any witness whose deposition is taken. Any party may waive that right by serving written notice on all other parties, including the Board.

e) Depositions shall be taken in the county of residence or of employment of the witness, as specified in Illinois Supreme Court Rule 203, unless the witness waives this right in writing.

f) Failure to obey a Board order, and corresponding subpoena, if necessary, for deposition shall result in the same sanctions as provided in Section 1910.68(e) of this Part for failure to comply with a subpoena.

(Source: Added at 30 Ill. Reg. 10103, effective May 16, 2006)