**Section 1910.98 Transcription of Hearings – Official Record**

a) All Property Tax Appeal Board hearings at which evidence is presented for the purpose of determining the correct assessment of property that is the subject of an appeal shall be recorded either by an electronic recording device or by a certified court reporter. *In all cases where the contesting party is seeking a change of $100,000 or more in assessed valuation, the contesting party must provide a court reporter at his or her own expense.* (Section 16-190 of the Code) In all cases where the contesting party is seeking a change of less than $100,000 in assessed valuation, the Board shall record the hearing by an electronic recording device. A Board tape recording of any hearing will be retained through and including the time allotted for an appeal of a Board decision under the Administrative Review Law [735 ILCS 5/Art. III)] and Section 16-195 of the Code.

b) The original certified transcript of a hearing shall be forwarded to the Property Tax Appeal Board and shall become part of the Board's official record of the proceedings on appeal. The court reporter's certified transcript should be forwarded as soon as possible, but no later than 60 days after the hearing.

c) In any administrative review action where no verbatim transcript is available, either through the failure of electronic recording devices or incomplete stenographic means, the plaintiff shall utilize the procedures for preparing a report of the proceedings contained in Illinois Supreme Court Rule 323(c).

d) The Board's official record in any appeal shall include the following:

1) All petitions, pleadings, motions, correspondence and rulings;

2) All evidence received;

3) A statement of matters officially noticed;

4) Any offers of proof, objections and rulings on those offers;

5) The transcript of any hearing held before the Board, any assigned Board Member, or any designated Hearing Officer; and

6) The Board's decision.

e) Recording of a hearing by any party to the appeal other than the officially designated court reporter or Board representative is permitted so long as the recording does not interfere with the conduct of the hearing and no party to the appeal objects. Except as provided in subsection (c), the electronic recording of the proceeding by the Board, or the certified transcript prepared by the court reporter provided by the contesting party pursuant to this Part, shall constitute the official record of the hearing.

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