

**Illinois Department of Revenue
Regulations**

Title 86 Part 200 Section 200.105 Definitions

TITLE 86: REVENUE

**PART 200
PRACTICE AND PROCEDURE FOR HEARINGS BEFORE
THE ILLINOIS DEPARTMENT OF REVENUE**

Section 200.105 Definitions

The following meanings are to be given the terms used in this Part:

Administrative Law Judge. An attorney admitted to practice law by, and in good standing before the Illinois Supreme Court who is duly authorized and designated in writing by the Director of the Illinois Department of Revenue to convene and conduct hearings on matters under the jurisdiction of the Department. An Administrative Law Judge is specifically empowered to administer oaths and affirmations; rule on matters of proof and evidence; regulate the schedule and course of the hearing and pre-hearing process; hear and dispose of procedural and other similar matters; sign and issue orders and subpoenas; and exercise any other powers relating to the proceeding which are legally proper and reasonably necessary to carry out the responsibilities of his or her appointment. The term "Administrative Law Judge" includes the term "Hearing Officer" in all instances in which that term appears in regulations promulgated by the Department of Revenue. The authority of any person to act as an Administrative Law Judge shall not be a matter of proof in any hearing before the Department unless an appropriate motion is made pursuant to Section 200.210 of this Part.

Litigator. A Special Assistant Attorney General, employed in the Department's Office of Legal Services, admitted to practice law by and in good standing before the Illinois Supreme Court, who is duly authorized and designated in writing by the Director of the Illinois Department of Revenue to present the Department's case and otherwise represent the Department interest in hearing, status and pre-trial conferences on all matters covered by the relevant tax Act.

(Source: Amended at 20 Ill. Reg. 888, effective January 1, 1996)