

**Illinois Department of Revenue
Regulations**

Title 86 Part 200 Section 200.115 Notice

Section 200.115 Notice

- a) In the absence of an agreement by the parties as to a time and place for an evidentiary hearing, pre-trial or status conference, notice of the time and place fixed for any such hearing, pre-trial or status conference shall be given to the person or persons concerned, or their legal counsel, if appropriate authorization is on file, not less than 14 days prior to the day fixed for the proceeding. Notice or orders shall be provided by personal service; U.S. Mail, addressed to the person concerned at his or her last known address, or to his or her authorized representative; or email as provided in this Section. Proof of service shall be established in accordance with Subsection (b) of Illinois Supreme Court Rule 12.

- b) For all motions in accordance with Section 200.185, whether for continuance or otherwise, notice of the time and place set for hearing on the motion shall be not less than 2 calendar days, if personally served or by email, or less than 5 calendar days, if by regular U.S. Mail, prior to the time set to be heard on that motion.

- c) No person or persons, other than the aggrieved party for whom a protest has been filed, shall be entitled to notice of any proceeding before the Department nor of any action in relation thereto, without first having filed a requisite Power of Attorney with the Office of Administrative Hearings. Persons who have filed the Power of Attorney, as well as the protesting party, shall keep the Office of Administrative Hearings apprised of any change in their address that may subsequently occur.

- d) In the absence of an agreement by the parties to accept service by email, the Department may require an attorney representing a party to provide an email address at which the attorney will receive notices or orders under this Section and Section 200.162 on behalf of that party. Any acknowledgement of receipt or response to any email sent to that party will be considered sufficient to confirm that any subsequent notice or order sent to that email address has been delivered unless the sender receives a notice that the email delivery has failed or is otherwise undeliverable. If the sender becomes aware that the email delivery has failed or is otherwise undeliverable, the sender shall send that notice or order by U.S. Mail or any of the other methods set forth in Subsection (c) of Illinois Supreme Court Rule 11.

(Source: Amended at 43 Ill. Reg. 14689, effective January 1, 2020)