

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 200 Section 200.140 Status and Pre-trial Conferences**

**TITLE 86: REVENUE**

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

**Section 200.140 Status and Pre-trial Conferences**

- a) As soon as any protested case is docketed with the Office of Administrative Hearings, the Department shall cause a notice to be issued to the taxpayer, or authorized representative, setting the matter for an initial status conference to be held within 45 days thereof before the presiding Administrative Law Judge. The purpose of the automatic status conference shall be, inter alia, to initially determine the respective positions of the parties in reference to the controversy; ascertain the need and scope of discovery, if any; set a tentative discovery cut-off date; and explore the possibility of settlement. There shall be no continuance of an initial status conference. If a conflict in scheduling arises, the parties may arrange to meet with the assigned Administrative Law Judge earlier than the set date or to otherwise confer by teleconference with the participation of the Administrative Law Judge. This Section shall not apply when a case is set for hearing, including notice thereof, to be held within 60 days after being docketed by the Office of Administrative Hearings.
- b) In all cases pending before the Office of Administrative Hearings of the Department, the Administrative Law Judge may hold a pre-trial conference. The object of the pre-trial conference, as distinguished from other stages in the hearing process, is to clarify, isolate and dispose of problems concerning testimony and evidence to be presented at the hearing itself. At the conference, counsel familiar with the case and authorized to act shall appear to consider matters including, but not limited to:
- 1) simplification of the issues and organizing the hearing;
  - 2) the possibility of obtaining stipulations and admissions of fact and of documents which will avoid unnecessary proof;
  - 3) ascertaining and/or limiting the number of witnesses;
  - 4) any other matters which may aid in the disposition and/or facilitation of the case; and
  - 5) setting a hearing date.
- c) A pre-trial conference shall be conducted expeditiously by the Administrative Law Judge. Agreements or determinations on the simplification of issues, uncontested

facts, admissibility of evidence or other matters pertaining to the conduct and scope of the hearing shall be entered on the record by a written order of the Administrative Law Judge.

- d) When setting matters for hearing, the respective parties shall, to the extent possible, estimate the length of time necessary for the presentation of testimony and submission of evidence as the case may require. Upon such estimate, the Administrative Law Judge shall schedule a hearing of the matter to take place on consecutive working days and proceed in like manner until the hearing is concluded. If, at the expiration of the allotted schedule, further proceedings are still deemed necessary for the purpose of completing the examination of witnesses, and no time is available on an immediately succeeding day, the case shall be set over to and reconvened on the earliest available day(s) for conclusion.
- e) Failure to appear. Status and pre-trial conferences are deemed to be a necessary and integral part of the overall hearing process and as important as the hearing itself. The failure to appear at or participate in a status or pre-trial conference for which due notice has been given shall be considered a waiver of any protest filed and shall be cause for termination of the proceedings and immediate disposition of the matter against such party. Any person so affected may seek to vacate the waiver and reopen the proceeding by the filing of a motion, within 30 days after the entry of an order of default, showing good cause why they failed to appear or participate. If no such motion is filed within the time allowed, the disposition of the case shall be considered final.

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