

**Illinois Department of Revenue
Regulations**

Title 86 Part 200 Section 200.155 Evidence and Conduct of Hearings

TITLE 86: REVENUE

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

Section 200.155 Evidence and Conduct of Hearings

- a) The procedure at hearings shall be similar to that in court proceedings. The order in which evidence is to be presented shall be determined by the party which, at a given point, must sustain the burden of proof. In accordance with Section 10-40 of the Illinois Administrative Procedure Act, the rules of evidence as used in the civil courts of this State shall govern the conduct of any matter at hearing. However, neither the Department or any officer or employee thereof nor the taxpayer who is a party to the hearing shall be bound by the technical rules of evidence in the taking or admission of proofs. Hearsay is not a technical rule of evidence and may not be admitted, except to the extent that it is of a type commonly relied upon by reasonably prudent persons in the conduct of their affairs.
- b) Only evidential and related matters having or possibly having a bearing on the adjustments or issues involved in the case shall be heard and considered. Thus, any presentation or attempted presentation of matters not germane to the adjustments or issues of the case shall be heard only to a limited extent sufficient to enable Departmental or court review of the correctness of its exclusion, due to being ruled inadmissible, from the hearing record.
- c) Exhibits which are to be introduced in evidence at a hearing shall be marked for identification in advance of the hearing and before being formally offered in evidence. All exhibits shall be marked using a numerical sequence only. Use of alphabetic or alpha-numeric identification is not favored. Group exhibits shall disclose the number of pages within the group.
- d) Records of or kept by the Department of Revenue may be proved in any hearing by a reproduced copy of such record under the Certificate of the Director.
- e) The Administrative Law Judge shall rule on objections as to the admissibility of evidence and on other matters raised for determination at the time they are presented and shall not be deferred to be ruled upon by written recommendation. Evidence excluded by rulings of the Administrative Law Judge shall, nevertheless, be placed in the record so that the question of its admissibility may be passed upon by a reviewing court, provided an offer of proof has been made. In this connection, however, an Administrative Law Judge may require that excluded testimony or other evidence be presented in a condensed form so as to avoid needless repetition and undue length of the hearing record.

- f) With the exception of Section 200.135(f) of this Part, all evidence in support of any issue, whether in the nature of testimony, documents, or other physical matter, shall be taken in the course of and on the date(s) set for hearing. An Administrative Law Judge shall not accept or consider evidence of any form or nature which is received or submitted outside of or subsequent to the hearing itself, nor permit same under any circumstances, without the express written and recorded agreement of the parties.
- g) Briefs and Briefing Schedules. Except upon approval of the presiding Administrative Law Judge, no brief or memorandum submitted in support of or in opposition to any issue, either before, during or after hearing, shall exceed 50 pages in length, double spaced type. No briefing schedule shall extend more than a maximum of 75 days beyond the last day of the hearing. No party shall have the right to file any brief, memorandum, supplementary argument or other matter beyond the date it is due as set by order without first giving notice and obtaining leave of the presiding Administrative Law Judge to do so instantler. No party shall have the right to file any supporting argument not contemplated by order without obtaining leave in the same fashion.
- h) Except for the expansion of page limitations, Administrative Law Judges acting in the absence of any assigned Department litigator may not consent to abrogate the requirements of subsections (f) and (g) of this Section.

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