

**Illinois Department of Revenue
Regulations**

Title 86 Part 200 Section 200.160 Continuances

TITLE 86: REVENUE

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

Section 200.160 Continuances

- a) There shall be no continuances of any initial status conference as provided by Section 200.140. However, see Section 200.140(a) for available alternatives.
- b) No continuance of a scheduled hearing, status or pre-trial conference date shall be granted by the Administrative Law Judge except for good cause shown. No second or subsequent continuance of any hearing, status or pre-trial conference shall be granted except upon authorization of one of the following:
 - 1) The Chief Administrative Law Judge; or
 - 2) designated Supervisory Administrative Law Judges.
- c) In determining whether there is good cause shown for a continuance, the Administrative Law Judge shall consider such factors as: the volume of cases pending; the nature and complexity of legal issues raised; the diligence of the party making the request; the availability of a party's legal representative or witnesses; and the number of previous requests for continuance. In addition, the Administrative Law Judge may consider the actions or omissions of the taxpayer and/or the taxpayer's representative(s) or of the Department and/or the Department's representative, whether during the audit or during the administrative hearing process, which caused or contributed to unreasonable delay. In no event shall an Administrative Law Judge grant a general continuance. Every continuance shall be to a date and time certain.
- d) In a proceeding relating to the revocation or refusal to issue a certificate of registration, permit or license, no continuance at all shall be granted except by one of the Department employees included in the enumeration contained in subsection (b) of this Section the Chief Administrative Law Judge or designated supervisory Administrative Law Judges.
- e) All requests for continuance shall be in writing and, when made by attorneys, shall be in the form of a motion, stating the exact reasons therefor, and shall be submitted to the Administrative Law Judge and the representative of the non-moving party, if any, for a hearing on the motion not later than 48-hours prior to the scheduled hearing or status or pre-trial conference. Any request for continuance made within the 48 hour period or otherwise not comporting with this Part shall not be considered unless of an emergency

nature. The Administrative Law Judge is empowered to require written verification of such emergency as soon thereafter as is practical.

- f) No request for continuance may be granted, nor is any grant valid, without notice to all parties and an opportunity to object placed on record at a hearing on the motion. No party shall assume the granting of a continuance for any matter upon submission of the request alone. The disposition of all motions for continuance, whether granted or denied, shall be by written order. Litigators for the Department are not empowered to grant any continuance or nor cancel a set status or pre-trial conference or hearing without approval by written order of the presiding Administrative Law Judge.
- g) Motions for continuance received by the Department from a person or persons purporting to represent the protesting party shall not be calendared nor considered unless a valid Power of Attorney pertaining to the proceeding at issue is on file with the Office of Administrative Hearings or otherwise accompanies the motion.
- h) The rescheduling of a case for a further hearing after an actual hearing or partial hearing has been held is regarded as a continuance unless reconvened on the next succeeding business day.

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