

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 200 Section 200.162 Office Dispositions**

**Section 200.162 Office Dispositions**

In circumstances in which the hearing process is terminated prior to the convening of a formal hearing due to the voluntary or involuntary resolution of the controversy, the Department may conclude the case by way of office disposition. All office dispositions shall be entered by order of the presiding Administrative Law Judge assigned to the case and shall not be subject to publication that may otherwise be required of hearing recommendations. Service of notices and orders concluding such cases shall be made by personal service, U.S. Mail, or email as provided in Section 200.115(d). The following represent, without limitation, fact situations that may warrant the office disposition of a case:

- a) The taxpayer voluntarily, and in writing, withdraws the protest or otherwise consents to a Notice of Tax Liability, Notice of Deficiency, Denial of Claim or other Departmental action;
- b) An informal review has been conducted pursuant to Section 200.135 in which the employee designated to conduct the review has recommended a full and complete resolution of contested issues;
- c) The litigator has examined all facts and circumstances associated with a particular case and it is the litigator's opinion that the law and/or regulations do not support the action taken or decision made by the Department;
- d) As the result of a reaudit, the taxpayer and the Department reach an agreement as to the appropriate application of the law to the facts.

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