

**Illinois Department of Revenue
Regulations**

Title 86 Part 200 Section 200.165 Recommendation of the Administrative Law Judge

TITLE 86: REVENUE

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

Section 200.165 Recommendation of the Administrative Law Judge

Upon conclusion of the hearing, and the taking of evidence, the Administrative Law Judge shall submit a recommendation for disposition of the pending dispute to the Director, in accordance with the provisions of Sections 10-50 to 10-70 of the Illinois Administrative Procedure Act [5 ILCS 100/10-50 to 10-70]. The Director, or his designee, upon receipt of the recommendation submitted, may accept or reject such recommendation, in whole or part, or remand the matter for additional proceedings. Any final administrative decision issued by the Director, or his designee, shall be made upon the facts of record and all conclusions which may be reasonably derived from those facts. All final administrative decisions which result from hearing recommendations shall be made available for publication as may be provided by law. In all other matters, whether by agreement, withdrawal, cancellation or otherwise, the case shall be closed by order of the Administrative Law Judge terminating the proceedings.

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