

**Illinois Department of Revenue
Regulations**

Title 86 Part 200 Section 200.170 Notice of Final Decision

Section 200.170 Notice of Final Decision

The Department's final administrative decision shall be served upon the persons affected, or their legal counsel if appropriate authorization is on file. If the final administrative decision is adverse in whole or in part to a party other than the Department, service on persons affected or their legal counsel shall be made, either personally or by registered or certified U.S. Mail, addressed to the person concerned at his or her last known address. If the final administrative decision is not adverse in whole or in part to a party other than the Department, service shall be made by personal service or by U.S. Mail, addressed to the person concerned at his or her last known address. The Department may provide a copy by email of its final administrative decision to persons concerned or their legal counsel. For a copy of a final administrative decision that is provided by email, the time for administrative review under Section 3-103 of the Administrative Review Law [735 ILCS 5/Art. III] shall be determined from the date of service of that final administrative decision by personal service or by registered or certified U.S. Mail and not by the date of transmission of the email.

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