

**Illinois Department of Revenue
Regulations**

Title 86 Part 200 Section 200.185 Motion Practice

TITLE 86: REVENUE

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

Section 200.185 Motion Practice

- a) Any party to a proceeding pending before the Office of Administrative Hearings of the Department may raise an issue or seek to dispose of all or part of the proceeding by way of a timely motion. Any motion which is authorized under the Code of Civil Procedure [735 ILCS 5] that may be utilized in normal civil practice and is not otherwise inconsistent with administrative practice and procedure, contrary to the tax laws, or outside the scope of an Administrative Law Judge's authority may be employed. Such motions may include but are not limited to: summary judgment; dismissal; consolidation; motions in limine; etc.
- b) It shall be the duty and responsibility of the person submitting the motion to bring it before the presiding officer of the case to which it pertains, after proper notice has been served, for hearing and disposition. Any motion filed in any matter before the Department which is not caused to be heard on its merits (unless otherwise extended by written order) within 10 days after service of the motion or notice thereof shall be deemed to have been waived and thereby stricken from the record.
- c) Any motion filed shall be clearly designated as such and shall contain in its caption the name of the case, docket number and type of motion brought. Motions shall bear evidence of a certification of service and notice to the appropriate parties.
- d) The Department is empowered to designate a specific day or days during the work week in which to hear motions that have been filed. The Department may also designate a person or persons to hear and dispose of such motions even though they may not be the Administrative Law Judge(s) before whom a particular case may be pending.
- e) Any party wishing to have a motion heard shall contact the Office of the Administrative Clerk (see Section 200.200) either in person or by telephone to determine available dates and times and have the matter placed upon the regular motion call.

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