

**Illinois Department of Revenue
Regulations**

Title 86 Part 200 Section 200.195 The Administrative Record

TITLE 86: REVENUE

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

Section 200.195 The Administrative Record

- a) Upon the filing of a complaint in the Circuit Court of any county in this State for the judicial review of a final administrative decision of the Department, the record of administrative proceedings before the Department on that decision shall constitute the Department's Answer. In accordance with Section 10-35 of the Administrative Procedure Act [5 ILCS 100/10-35], the record in each case, unless otherwise agreed upon by the parties, shall consist of the following matters:
- 1) All pleadings (including all notices and responses thereto), motions, and rulings;
 - 2) All evidence received;
 - 3) A statement of matters officially noticed;
 - 4) Any offers of proof, objections and rulings thereon;
 - 5) Any proposed findings and exceptions;
 - 6) Any decision, opinion, or report by the Administrative Law Judge;
 - 7) All staff memoranda or data submitted to the Administrative Law Judge;
 - 8) Any communication prohibited by Section 10-60 of the Illinois Administrative Procedure Act.
- b) No document of any nature shall be considered to be part of the administrative record unless it has been marked and offered or received in evidence during the course of a hearing or has otherwise been filed with the Administrative Clerk and bears an appropriate stamp as a certification of such filing. Any document not comporting with this requirement shall not be considered nor have any legal effect before this agency.
- c) The parties shall be under a duty to keep the record to a reasonable minimum wherever possible. In all cases, the record shall be limited to issues which are legitimately in dispute. Documents or other items which pertain to factual matters which are not being contested nor challenged, or which may be redundant or repetitive, should be excluded from the record. Copies of tax returns, unless they are necessary for proving a contested factual issue, should also be excluded.

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