

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 200 Section 200.225 Inspection and Publication of Hearing Decisions</b>
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**Section 200.225 Inspection and Publication of Hearing Decisions**

- a) Within 180 days after its issuance, the Department shall make available for public inspection, at its principal offices, any hearing decision issued by the Department on or after January 1, 1995. Decisions made available for inspection, other than property tax exemption decisions for hearings that are open to the public under 86 Ill. Adm. Code 110.145, shall be edited by the Department so that the name, address and identification number of the taxpayer, any related entities and/or employees are not disclosed. Hearing decisions of the Illinois Independent Tax Tribunal may be viewed on the Tribunal's website. A link to the Tribunal's website is provided on the Department's website at [www.tax.Illinois.gov](http://www.tax.Illinois.gov).
  
- b) Within 30 days following the issuance of any hearing decision, the taxpayer affected by the decision may also request that the Department omit specifically identified trade secrets or other such confidential information from decisions made available for public inspection. The Department, upon such request, shall consider whether the suggested deletions are reasonable and whether disclosure of the information would potentially cause economic or other injury to the taxpayer.
  
- c) To the same extent and with the same limitations as provided in subsections (a) and (b), the Department shall publish its hearing decisions and make them available to the public. The Department will maintain an electronic copy of all hearing decisions issued on or after January 1, 1995 on the Department's website at [www.tax.Illinois.gov](http://www.tax.Illinois.gov). A printed hard copy of any hearing decision on 8½ x 11 inch paper can be obtained at a cost of \$1.00 per page of copy.

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