

# CITY OF CHICAGO

## RULES



**SUPPLEMENTAL RULES OF PROCEDURE FOR  
CONTESTED HEARINGS BEFORE  
THE DEPARTMENT OF ADMINISTRATIVE HEARINGS  
MUNICIPAL HEARINGS DIVISION  
TAX SECTION**

**Last Updated: March 13, 1998**



**Mayor Rahm Emanuel**

**Director/Chief Administrative Law Judge Patricia Jackowiak**

BY AUTHORITY VESTED IN THE DIRECTOR/CHIEF ADMINISTRATIVE LAW JUDGE OF THE DEPARTMENT OF ADMINISTRATIVE HEARINGS PURSUANT TO **SECTION 3-4-340A.1 OF THE MUNICIPAL CODE OF CHICAGO**, THE FOLLOWING RULES REGARDING **SUPPLEMENTAL RULES OF PROCEDURE FOR CONTESTED HEARINGS BEFORE THE DEPARTMENT OF ADMINISTRATIVE HEARINGS MUNICIPAL HEARINGS DIVISION TAX SECTION** ARE ADOPTED HEREIN.

By Order of the Director/Chief Administrative Law Judge:

Signed:   
Director/Chief Administrative Law Judge Patricia Jackowiak

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**FOR CONTESTED HEARINGS BEFORE**  
**THE DEPARTMENT OF ADMINISTRATIVE HEARINGS**  
**MUNICIPAL HEARINGS DIVISION**  
**TAX SECTION**

1. Scope

The supplemental rules of procedure govern proceedings created by chapter 3-4 of the Municipal Code of Chicago ("M.C.C.") and are in addition to the general rules and regulations of the Department of Administrative Hearings.

2. Service of Documents

All filings required or permitted under these rules (other than the protest and petition for hearing) shall be presented to the Department of Administrative Hearings, Municipal Hearings Division, 740 North Sedgwick, 2<sup>nd</sup> Floor, Chicago, Illinois, 60610 either in person during normal business hours or by first class mail or express carrier.

Notice of filing shall be consistent with the Illinois Code of Civil Procedure.

Motions, briefs and orders shall be served on the addressee either in person or by first class mail or express carrier at the addressee's last known address.

3. Scheduling

The Department of Administrative Hearings shall schedule case management conferences, pre-hearing conferences and final hearings and notify all parties in writing of the date, time and place.

4. Case Management Conferences

Within 60 days of the notice of hearing being mailed, the parties shall meet with the administrative law officer for a case management conference. This conference shall be scheduled by the Department of Administrative Hearings and will be conducted at the Department of Administrative Hearings, 740 North Sedgwick, Chicago. An attorney/representative of each party who has knowledge of the case shall appear at this conference. The parties should be prepared to discuss the nature of the case, identify the issues, and set a reasonable timetable for completing discovery. The administrative law officer will set a discovery schedule and a date for a final pre-hearing conference.

5. Final Pre-Hearing Conference

At the final pre-hearing conference the parties shall advise the administrative law officer of the status of the case and a final hearing date will be set. The attorney/representative who will present the case at the final hearing shall appear at this conference. The parties will identify the issues, the witnesses and exhibits each side will introduce at the hearing. The final hearing will be set no later than 30 days from the date of the final pre-hearing conference.

6. Discovery

Discovery shall be consistent with the Illinois Supreme Court rules on discovery and sections 2-14-080 and 3-4-340 of the Municipal Code of Chicago.

7. Pre-Hearing Motions

Except for motions for continuance, all motions shall be filed with the Department of Administrative Hearings no less than fourteen (14) days before the hearing date. All motions shall be in writing and proof of service on the opposing party shall accompany each motion. Unless the administrative law officer grants additional time to respond, the other party shall file a response within fourteen (14) calendar days after receipt of the motion. Replies to responses must be filed within seven (7) days after receipt of the response.

In general, motions to continue the final hearing are not looked upon with favor and shall only be granted where absolutely necessary and for good cause shown. Lack of preparation shall not be grounds for a continuance.

8. Final Hearing

The administrative law officer is authorized to conduct hearings concerning any matter covered by chapter 3-4 and may determine the factual and legal matters raised by the parties to the hearing; provided, however, that the administrative law officer shall not decide any claim that the ordinance is unconstitutional on its face or that the city council did not have authority to enact the ordinance. The administrative law officer may examine any books, papers, records or memoranda bearing upon the business or activities of the taxpayer or tax collector; issue subpoenas requiring the attendance of any person having personal knowledge of any contested issue; issue subpoenas duces tecum for the production of books, records, papers, or memoranda; administer oaths, take testimony, make rulings on the admissibility of evidence; or take any other action as may be required for the expeditious conduct of the hearing.

The administrative law officer is not bound by the technical rules of evidence. No informality in any proceeding or in the manner of taking testimony or receiving evidence shall invalidate any order, decision, or ruling of the administrative law officer.

At any hearing held under chapter 3-4, the tax determination and assessment, the assessment of any nontax debt or the tentative determination of claim shall be prima facie correct and the protesting party shall have the burden of proving with books, records, and other documentary evidence that is incorrect.

After the hearing is concluded, the administrative law officer shall prepare a final written decision within (30) days.