

10.8 Tax Objection Proceedings in the County Division

General Provisions

§1-10. Objectives. ~~This Rule 10.8 is intended to adapt the County Division's procedures on tax objection complaints to the substantive legislative changes embodied in PA 89-126 (HB 1465), to respond to the anticipated increase in the volume of the filing of such complaints and to limit the time elapsed in the resolution of the complaints, all as consonant with the Illinois Supreme Court's announced policy of encouraging active case management by the trial court in litigation matters.~~ Rule 10.8 is intended to establish a uniform procedure in the County Division for the adjudication of tax objections filed under Article 23 of the Illinois Property Tax Code, to accommodate the high volume of such filings, and to promote their timely resolution, consistent with the Illinois Supreme Court's policy of encouraging active case management and use of technology to streamline court processes and conserve resources.

§1-15. Applicability. This Rule 10.8 shall be effective for all tax rate objection matters filed for 1989 and following tax years and for valuation objection matters for 1993 and following tax years, except that the provisions of §1-20 of this rule regarding the form of tax objection complaints shall be effective for tax objection matters for 1994 and following tax years. The terms "plaintiff" and "complaint" as used in this rule shall be construed to include the terms "objector" and "objection" as may be necessary for tax years prior to 1994.

§1-20. Form of Tax Objection Complaints. Tax objection complaints under Section 23-10 and 23-15 of the Property Tax Code [35 ILCS 200/23-10 and 23-15] shall be ~~electronically e-filed~~ with the Clerk of the Circuit Court in the officially designated format in triplicate (including all exhibits and attachments), and the circuit court clerk shall promptly provide one copy to the State's attorney by electronic transmission and ~~one copy to the county collector~~. The caption of the complaint shall designate the objecting taxpayer as "plaintiff" and the county collector as "defendant" and shall include a title identifying the year of the taxes to which objection is made. Each complaint shall also designate in the caption below the case number the following, depending on the nature of the case: (i) where the complaint includes objections to the budgets or levies of one or more taxing bodies, to the rate making process, or to the extension of taxes, regardless of any other grounds of objection alleged, the words "Rate Objection" shall appear; and (ii) where the complaint includes only objections to

the assessed valuation of the subject property, the words "Valuation Objection" shall appear. The caption of the complaint shall be in substantially the following form:

IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DEPARTMENT, COUNTY DIVISION

	_____ ,)
	Plaintiff)
vs.)
	_____ ,) No.
	Cook County Treasurer) Valuation [or] Rate Objection
	and Ex Officio County) [as the case may be]
	Collector, Defendant.)
)
)

Year] Tax Objection Complaint

§1-25. References. Whenever in this rule reference is made solely to a section number, it means that section of this Circuit Court Rule 10.8. Whenever section references are made to other sources, such as the Property Tax Code or Supreme Court Rules, it is so stated.

II. Valuation Objections

A. Form, Calendars, Settlements

§2-10. Forms of Valuation Objection Complaints. Valuation objection complaints shall provide at least the following information: (a) the name of the plaintiff and plaintiff's attorney; (b) the location of the subject property by common street address; (c) the township in which the property is located; (d) the volume(s) and permanent index number(s) which identify the subject property on county records; (e) the final assessed value and equalized assessed value of the subject property for the tax year in question; (f) the total annual taxes for the subject property, the total amount of taxes paid, and whether the payment was made within the time required by law; (g) a statement indicating whether any available administrative remedy was exhausted; (h) a statement of the factual or legal basis for the plaintiff's claim for relief; and (i) the relief requested.

§2-15. Valuation Objection Calendars. The court shall establish calendars for valuation objection matters.

~~**§2-20. Inactive Period.** Each case shall be considered active upon being set for the case management call and shall be considered inactive prior thereto. During the inactive~~

~~period the parties may voluntarily conduct discovery, but no responses thereto shall be considered due or enforceable until the times provided in this rule—~~Period before Case Management Call. Each case shall formally activate for case management purposes upon being set for its respective case management call. However, in the period between filing a case with the Clerk of the Circuit Court and the case management call, the parties may discuss a case, reach a settlement, or voluntarily conduct discovery.~~But~~No responses to discovery shall be considered due or enforceable until the times provided in this rule (see case management call order, §2-45).

§2-25. Settlements. At any time prior to trial the parties may settle the case by jointly filing a memorandum of settlement and proposed agreed settlement order with the court.

B. Case Management Call

§2-30. Purpose. The case management call is designed to formally activate valuation cases for case management purposes in an orderly fashion ~~valuation objection cases.~~ This call will ~~commence~~bring the plaintiff's ~~presentation of the case into court to commence the presentation of the case.~~ It will also determine the plaintiff's compliance with initial production of the documentation supporting the claim. The appearance of the parties is not required at this call. _____

§2-31. Substantial Compliance with Document Production Requirements.

(a) At the case management call of each case, the court ~~may upon motion~~shall first determine whether plaintiff's initial production of documents has been completed in substantial compliance with §2-50. If the court finds that plaintiff has not complied substantially with the requirements of §2-50, it shall enter such sanctions as the court deems appropriate. The sanction may include dismissal of the case, subject to reinstatement.

(b) A case dismissed for failure to comply substantially with §2-50 shall be reinstated only upon a showing of good cause and payment of costs. In the discretion of the court, a reinstated case may be considered as newly filed for purposes of scheduling, and may be considered inactive until reset for a new case management call.

~~§-32. Merger of Related Cases. At the case management call, the court shall determine whether merger of the case with other pending cases is appropriate; and the court may alter the schedule for discovery or make such other provisions as may be necessary to incorporate such merged claims.~~

§2-33. Election as Small Claim. See Circuit Court Rule 10.6

§2-34. Establishment of Schedule.

A. The case management call order shall establish a schedule for the further progress of the case, including the dates for the disclosure of opinion witnesses and their written reports as well as for discovery pursuant to §2-120 and the applicable Supreme Court Rules, for the setting of the trial assignment call, ~~for the assignment of the case to a trial judge~~, and for entry of the final pre-trial order. That schedule shall be as follows:

- (i) Trial Management Call shall be the first working of the fifth month following the case management call, (choose the assigned time and Courtroom, for the assigned Calendar from the chart listing days and times of pre-trial calls for the several Court Calendars as published on the Circuit Court Clerk's website for the County Division);*
- (ii) the final date for disclosure of opinion witnesses and their reports shall be the first working Tuesday of the tenth month following the case management call;*
- (iii) the cut-off date for initiating new discovery including notices of deposition shall be the first working Tuesday of the twelfth month following the case management call;*
- (iv) the cut-off date for responses to all discovery including completion of all depositions shall be the first working Tuesday of the fourteenth month following the case management call;*
- (v) Trial Assignment Status Call shall be the first working of the fifteenth month following the case management call (choose the assigned time and Courtroom, for the assigned Calendar from the chart listing days and times of pre-trial calls for the several Court Calendars as published on the Circuit Court Clerk's website for the County Division); and*
- (vi) the date for submission of the proposed final pre-trial order shall be the first working Tuesday of the sixteenth month following the case management call.*

B. A party may request the court to modify the schedule set forth in this section by filing and serving a motion and proposed case management call order with the modified dates, at least seven days prior to the trial management call. The motion shall set forth in detail the reasons supporting the request to modify the schedule, but the request shall not be granted except upon a showing of good cause. The pendency of settlement discussions shall not constitute an adequate showing of good cause to modify the schedule.

§2-35. Order Setting Case Management Call.

- (a) The court shall set case management calls of all cases which have been filed for each tax year. The order setting any case or group of cases on ~~the a~~ case management call shall specify a case management call date approximately 120 days

following the date of the order. Case management calls shall be set at dates and times as found on the website of the Clerk of the Circuit Court, County
Division. 9:30 a.m. on the first working Tuesday of each month.

(b) The circuit court clerk shall cause a notice of the order to be published in a newspaper of general circulation in Cook County and shall post a listing of the case management calls in the courtroom assigned for such actions.

§2-40. Preparation of Draft Order/Assignment of Assistant State's Attorney. Plaintiff's counsel shall electronically submit a draft case management call order to the clerk in the assigned courtroom in advance of the call,. Plaintiff's counsel shall send a copy of the case management call order entered by the court to the State's Attorney. The State's Attorney shall provide plaintiff's counsel with the name of the Assistant State's Attorney assigned to the case

within 15 working days after the case management call.

§2-41. Outcome of Failure to Comply. Any party who fails to complete a proposed case management call order or to appear as required by this rule may be subject to sanctions.

§2-45. Form of Case Management Call Order. The case management call order shall be in substantially the following form:

[Caption]

CASE MANAGEMENT CALL ORDER

This cause coming to be heard on the Court's Case Management Call, due notice having been given and the Court being advised in the premises,

IT IS HEREBY ORDERED:

1. This matter shall be set for the Trial Management Call on _____ at ~~9:30 a.m.~~ without further notice.
[The first working Thursday of the fifth month following the Case Management Call. [Choose the first working day of the week of the fifth month following the Case Management Call, with the assigned time and Courtroom, for the assigned Calendar from the chart listing days and times of pre-trial calls for the several Court Calendars] as published on the Circuit Court Clerk's website for the County Division.

]

2. Compliance with all previously filed discovery and all future discovery, including depositions, shall be stayed until _____.
[First working ~~Thursday~~ Thursday of ~~fifth~~ fifth month following the Case Management Call.]
3. Each party shall disclose the identity of all opinion witnesses, and shall produce written reports of such opinion witnesses to the opposing party, on or before _____.
[First working ~~Tuesday~~ Tuesday of the ~~tenth~~ tenth month following the Case

Management Call.]

4. The cut-off date for initiating new discovery, including notices of deposition, shall be_.

[First working ~~Tuesday~~ of the ~~twelfth~~ month following the Case Management Call.]

5. The cut-off date for responses to all discovery, including completion of all depositions, shall be_____.

[First working ~~Tuesday~~ of ~~fourteenth~~ month following the Case Management Call.]

6. This matter shall be set for the trial status call on_____at 2:00p.m. without further notice.

[~~The first working Tuesday of the fifteenth month following the Case Management Call.]~~ [Choose the first working day of the week of the fifteenth month following the Case Management Call, with the assigned time and Courtroom, for the assigned Calendar from the chart listing days and times of pre-trial calls for the several Court Calendars as published on the Circuit Court Clerk's website for the County Division]]

7. ~~This case is merged with~~_____.

Enter:_____

§2-50. Plaintiff's Initial Production of Documents.

(a) No later than two months prior to the case management call, plaintiff shall ~~electronically?~~ produce documentary evidence and material to the State's Attorney which plaintiff deems sufficient to support the claim set forth in the complaint, in the electronic format and manner designated by the State's Attorney. Plaintiff's production may include any materials which plaintiff believes are relevant to the claim, and it shall include at a minimum the information and documents enumerated in subsections (c) and (d) of this section unless an objection to any part thereof is sustained by the court.

(b) If plaintiff desires to object to production of any item required under this section, a written objection explaining the factual and legal basis therefor shall be served upon the State's Attorney no later than the date specified for completion of the document production. Any remaining part of the required information and materials not within the scope of the objection shall be produced by the same date. The provisions of Supreme

Court Rule 201(b) (scope of discovery), 201(j) (effect of discovery disclosure), 201(m) (filing of materials) and 201(n) (claims of privilege) shall apply to the production required by this rule, and the court may enforce this rule by dismissal pursuant to 2-31(a) or by any appropriate sanction pursuant to Supreme Court Rule 219.

(c) Plaintiff's initial production shall be submitted together with a statement signed under oath, or as certified under section 1-109 of the Illinois Code of Civil Procedure verifying, that all of the information and documentation required pursuant to subsection (d) of this section has been provided to the best of plaintiff's knowledge, information and belief, with the exception of: (i) any specified document or information which does not exist; or (ii) any specified document or information which is known or believed to exist but is not within plaintiff's possession or control. The statement or certification under this subsection shall expressly indicate which exception applies to any documentation or information which is not produced.

(d) The information and documents required as part of plaintiff's initial production shall consist of: (i) copies of all tax bills for the property for the subject tax year; (ii) for tax years prior to 1994, copies of protest letters filed; (iii) a description of the size, age, condition and use of the subject property during the subject tax year; (iv) a description of the nature and cost of any improvements to the subject property during the period of two years prior to and through the end of the subject tax year; (v) the contracts and closing statements relating to any transfer of ownership of the subject property within the period from two years prior to and through the end of the subject tax year; (vi) any complaints and related documents submitted to the Assessor's Office or Board of ~~Appeals Review~~ for the subject tax year; and (vii) any self-contained or limited appraisal report or other estimate of the value of the subject property which has a date of valuation within the period of two years prior to and through the end of the subject tax year. Plaintiff need not duplicate the submission of any documentation falling within more than one category under this rule.

C. Trial Management Call

§2-60. Purpose. The trial management call has four specific purposes: (1) to mark the transition from settlements to preparation for trial; (2) to provide a forum to resolve disputes before full-scale discovery; (3) to designate the Assistant State's Attorney assigned to the case; and (4) to offer an opportunity for the parties to inform the court of their intent to go to trial, at the discretion of the judge it may be assigned out.

§2-85. Preparation of Order.

(a) ~~No later than seven days prior to the date set for the trial management call, plaintiff's counsel shall deliver a draft of a proposed agreed trial management call order to the State's Attorney.~~ The proposed agreed trial management call order shall contain the dates specified in §2-34 A ~~and shall be signed by both parties, unless one or both parties requests a modification thereof pursuant to §2-34 B.~~

(b) If a motion is made under §2-34 B, or if the proposed order deviates from the schedule specified in §2-34 B, both parties shall appear at the trial management call. If a proposed trial management call order conforms to the schedule specified in §2-34 A, and is submitted to the court in advance, no appearance by either party shall be required and the court shall enter the order. The failure of either party to appear in support of a motion under this rule shall be deemed a forfeiture of interested party's rights.

§2-86. Outcome of Failure to Comply. Any party who fails to complete an Trial Management Call order or to appear as required by this rule may be subject to sanctions.

§2-87. Pre-trial Settlement Conference Request. Either party may initiate a pre-trial settlement conference with the court by motion any time ~~after the 10th month following the case management call (see §2-34 A (ii) the last day to identify opinion witnesses);~~ or the court may initiate such a conference on its own motion. Notwithstanding any such settlement conference, the schedule established in the case management call order shall remain in effect, unless modified by the court; and such modifications shall be made only on a showing of exceptional circumstances.

§2-90. Form of Order. The trial management call order shall be substantially in the following form:

[Caption]

TRIAL MANAGEMENT CALL ORDER

This cause coming on to be heard on the Court's trial management call, due notice having been given and the Court being advised in the premises,

IT IS HEREBY ORDERED:

- That all previous orders are continued and the matter is set for trial ~~assignment status~~ on _____ at ~~2:00 p.m.~~
- This case is assigned to Assistant State's Attorney _____.
- ~~Case is assigned to Judge _____ . Parties must obtain a court date from judge's clerk within 10 working days.~~

ENTER: _____

D. General Discovery Provisions

§2-110. Purpose. The discovery provisions harmonize and clarify the varying time requirements for discovery compliance specified in this rule and in the comparable Supreme Court Rules.

§2-115. Failure to Disclose Opinion Witness or Report. Failure of any party to make timely disclosure of opinion witnesses or their reports pursuant to any order entered under this rule shall be deemed an election by that party not to use such opinion witnesses or reports.

§2-120. Discovery under Supreme Court Rules. The parties may voluntarily conduct discovery at any time, including during the period before case management call under this rule. However, no responses to any discovery requests shall be considered to be due or enforceable prior to the first compliance date as provided in the Case Management Call Order under §2-45. Thereafter, responses to discovery shall be due as provided in the applicable Supreme Court Rules, subject to the cut-off dates established by court order.

§2-125. Efforts to Limit Discovery and Aid Settlement. Prior to the date set for the disclosure of opinion witnesses, the State's Attorney shall review the plaintiff's initial production of documentary evidence and the parties shall confer regarding the possibility of settlement, the need for the disclosure of additional information which would aid in the resolution of the matter, the nature and scope of any contested issues of fact and law, the intent to consult with opinion witnesses prior to trial or to have such witnesses testify at trial, the nature and scope of discovery sought by either party, motions, and the estimated time required for completion of discovery and for trial. The parties shall cooperate in an effort to limit and expedite discovery, and to simplify and define any contested issues.

E. Small Claims Procedure - See Circuit Court Rule 10.6

F. Progress Call [RESERVED]

G. Trial Status Call

§2-200. Purpose. The trial status call looks toward the trial of unresolved cases. It describes the parties' positions, permits a pre-trial settlement conference with the court, and is a forum for resolving procedural disputes between the parties. The appearance of both parties is required.

§2-220. No Change of Venue. A party who voluntarily participates in a pre-trial conference with a judge shall be deemed to have waived any right to a change of venue (substitution of judge) without cause pursuant to 735 ILCS 5/2-1001(a)(2).

§2-225. Form of Order. The trial status order shall be in substantially the following form:

[Caption]

TRIAL STATUSCALL ORDER

This cause coming on to be heard on the Court's trial assignment call, due notice having been given and the Court being advised in the premises,

IT IS HEREBY ORDERED:

1. ~~This matter shall be assigned to Judge _____.~~
2. The parties shall confer and submit a proposed final pre-trial ~~order to the assigned trial judge~~ on or before _____,* and shall contact the clerk for the assigned judge regarding dates for trial.
[*First working ~~Tuesday~~ of the fourth month following this order.]
3. Plaintiff must forward proposed *Final Pre-Trial Order* to Defendant at least 14 days prior to due date of order.
4. Defendant must return *Final Pre-Trial Order* to Plaintiff at least 7 days prior to due date of order.
5. If the plaintiff fails to submit the Final Pretrial Order within 14 days prior to the due date of this order, the plaintiff will be subject to sanctions on motion of the defendant or on the courts own order. Such sanctions may include barring of evidence.
6. If the defendant fails to submit the Final Pretrial Order within 7 days prior to the due date of this order, the defendant will be subject to sanctions on motion of the plaintiff or on the courts own order. Such sanctions may include barring of evidence.

ENTER: _____

NAME

ADDRESS

CITY

PHONE NUMBER

MAIL ADDRESS

ATTORNEY NUMBER

H. Trial Provisions

§2-240. Purpose. These provisions are designed to facilitate the orderly conduct of trials.

§2-245. Final Pre-trial Order and Conference.

- (a) No later than fourteen days prior to the due date of the pre-trial order, plaintiff's counsel shall deliver a draft of a proposed agreed final pre-trial order to the State's Attorney. The State's Attorney shall return the draft to plaintiff's counsel with any desired changes no later than seven days before the due date, and the parties shall confer as necessary to resolve any differences and submit an agreed pre-trial order within the time allotted. The completed proposed final pre-trial order shall be signed by both parties and submitted to the court on or before the due date. If the parties are unable to agree on a final draft of the proposed order, each party shall submit a separate draft to the court on or before the due date, and the court shall resolve any disputes concerning the final pre-trial order and shall take such other action as it deems necessary for the efficient trial and disposition of the case.
- (b) The parties shall contact the clerk for the assigned trial judge to determine the dates for trial.

§2-250. Form of Final Pre-Trial Order. The final pre-trial order shall be in substantially the following form:

[Caption]

FINAL PRE-TRIAL ORDER

This cause coming on for a final pre-trial conference, and the parties being represented by their respective counsel,

THE COURT HEREBY ENTERS THE FOLLOWING FINDINGS AND ORDER:

1. The parties have entered into a stipulation of uncontested facts and uncontested matters of law, as follows:

The parties are directed to narrow the factual and legal issues for trial by stipulation insofar as possible. Each of the following items, which will normally be uncontested or will have been resolved by the trial management order, must be stipulated unless a specific dispute as to that item has arisen:

Volume: _____ Township: _____

P.I.N.(s): _____

Location: _____

Description:

(1) Land: _____

(2) Improvement(s): _____

(3) Use (for subject tax year): _____

Current Assessment and Taxes:

(1) Classification: _____

(2) Total AV: _____

(3) Indicated FMV: _____

(4) Tax Rate: _____ Equalizer: _____

(5) Total Annual Taxes: _____

2. Plaintiff's claim is based on the following total fair market value, total assessed value, and total annual taxes for the subject property, and plaintiff seeks the following total tax refund:

(1) FMV: _____

(2) Total AV: _____

(3) Total Annual Taxes: _____

(4) Refund Claimed: _____

3. The contested issues of law and fact in this case are as follows:

[The parties are directed to make an agreed statement of contested issues insofar as possible in whole or in part. To the extent that agreement cannot be reached a separate statement by each party shall be included.]

4. The exhibits to be offered at trial by each party are as follows:

[Each party is to list all exhibits, including documents, charts, summaries or other items to be offered in evidence, and any demonstrative evidence. All exhibits are to be marked for identification, and are to be made available to the opposing party for inspection or copying, prior to trial; and copies thereof shall be furnished to the Court. Counsel are directed to stipulate to the authenticity of exhibits wherever possible, and no objection to authenticity shall be entertained by the court unless it has first been noted on the exhibit list which is made part of this order.]

5. Lists of all depositions, if any, or portions thereof, to be offered in evidence by each party are as follows:

[Each specific portion of any deposition to be offered in evidence shall be identified by the name of the deponent, date of the deposition, and the page(s) and line(s) of testimony to be offered. Any objections to admission of the deposition in evidence shall be noted on the list by the objecting party.]

6. The names and addresses of the witnesses who may be called by each party are as follows:

[Each party is to list all witnesses who may be called to testify, including opinion witnesses and excepting only rebuttal witnesses who are not identifiable prior to trial. If more than one opinion witness is listed for a party, the subject matter of each such witness's testimony shall be noted on the list.]

7. All discovery has been completed and, except for good cause shown, no further discovery shall be permitted.

[Further discovery will only be permitted by the court upon a showing of extraordinary circumstances, in which event this paragraph would be modified to set forth what discovery remains to be completed by each party.]

8. The order shall also provide for any other matters which would contribute to the efficient trial and deposition of the case.

9. Trial is set to commence at _____ .m. on _____, without further notice. This order will control the course of the trial and may not be amended except by consent of the parties and the court, or by order of the court to prevent manifest injustice.

10. All exhibits, witness lists, and other materials as previously mentioned that may be used at trial are to be delivered to the judge five working days prior to the trial, unless one or both of the parties object. The purpose of this document production is to offer the judge the opportunity to view the exhibits prior to the start of the trial.

ENTER: _____

/S/ _____ /S/ _____

Attorney for Plaintiff

Assistant State's Attorney

NAME
ADDRESS
CITY
PHONE NUMBER
MAIL ADDRESS
ATTORNEY NUMBER

§2-255. Trial Date. Trial shall be set to commence at the assigned judge's next available trial date.

10.8 Tax Objection Proceedings in the County Division

III. Rate Objections.

§3-10. Form of Rate Objection Complaints.

(a) If a complaint joins rate objections filed on behalf of multiple properties, it shall identify them by an attached schedule of properties. The schedule must provide at least the following information as to each subject property for the tax year to which the complaint pertains: the name of the plaintiff taxpayer; ~~the volume and~~ permanent real estate index number which identifies the property on the county records; the tax code (town code) shown on the county records; and the state equalized valuation. A schedule shall also set forth consecutive parcel numbers for each property listed thereon. ~~An electronic copy of the complaint and schedule of properties shall also be~~

~~provided to the Cook County Treasurer in a manner designated by the Cook County Treasurer's Office. An electronic copy of both the complaint and the schedule of properties shall be provided to the Cook County State's Attorney's Office.~~

(b) Objections shall be set forth separately as to each taxing body whose taxes are challenged. If multiple taxing bodies are involved, the objections regarding each of them shall be set forth beginning on a new page of the complaint and this page shall also contain a heading setting forth the full name of the taxing body.

(c) Complaints involving multiple taxing bodies shall be divided in sections as follows:

(i) any general objections applicable to all taxing bodies; (ii) any objections applicable to the following major taxing bodies (in this order): The Board of Community College District No. 508, The Board of Education of the City of Chicago, The Chicago Park District, The City of Chicago, The County of Cook, The Forest Preserve District of Cook County, and The Metropolitan Water Reclamation District of Greater Chicago; (iii) any objections to suburban taxing bodies (traditionally known as "country towns"), grouped ~~a follows by agency number according to the agency numbering~~

~~system used by the~~

~~Cook County Clerk and the Cook County Treasurer, i.e.: County (01); Townships (02), Municipalities (03), Educational Districts (04); Park Districts (05), Public Library Districts (6), Villages, and Cities (in alphabetical order); Community College Districts, High School Districts, School Districts and Unit School Districts (in numerical order); Fire Protection Districts (07), Public Library Districts, and Sanitary Districts (08)(in alphabetical order); Public Health Districts, Mosquito Abatement Districts (09), Lighting Districts (10), Equity Assurance Districts (11), Transportation Districts (12), Drainage and River Conservancy Districts (13), Mental Health Service (14) Abatement Districts, Sanitarium Districts (in the order listed here), and all any other districts.~~

§3-15. Representation and Notification of Taxing Bodies.

~~-(a) After the entry of an order setting all rate objection complaints filed with respect to any tax year for an initial status hearing pursuant to 3-20, the State's attorney may mail a copy of the order, a copy of this rule, and a copy of the pertinent rate objections, to each taxing body named therein or to its attorney if a separate appearance has been filed under 3-15(b).~~

~~(b) Any taxing body named in a rate objection complaint may direct the entry of an appearance by additional counsel of its choice, absent objection by the State's attorney a petition to intervene and through an appearance by counsel of its choice. The additional appearance of any taxing body may be filed in advance of the initial status hearing held pursuant to 3-20, or thereafter upon leave of court, and copies of the appearance shall be served upon the State's attorney and upon each plaintiff who has filed objections to the taxes of that taxing body. Such petition and appearance need not be accompanied by any proposed pleading or motion, and intervening taxing bodies shall have no obligation to answer or otherwise plead to the Plaintiff's complaint. The petitioners shall be responsible for one filing fee per petition and appearance regardless of how many taxing bodies are the subject of such petition and appearance. Such petition and appearance may be filed as a routine motion, if filed between the notice of filing of the initial status hearing and 90 days thereafter. Copies of the petition and appearance shall be served upon the State's Attorney and lead counsel for the plaintiffs.~~

~~(c) Counsel for an intervening taxing body which has entered such who have been granted intervention and have filed an appearance shall be primarily responsible for the conduct of the litigation on its behalf of the intervening taxing body. Upon intervention, counsel for the intervening taxing bodies shall provide~~

he State's Attorney's Office with a valid email address for purposes of furthering communication regarding this litigation. In the absence of ~~an a~~ petition and appearance by ~~additional counsel~~ a taxing body, each taxing body shall continue to be represented by the State's ~~attorney~~ Attorney in conjunction with the State's attorney's representation of the ~~county collector~~ Cook County Treasurer.

(c) After the entry of an order setting all rate objection complaints filed with respect to any tax year for an initial status hearing pursuant to § 3-20, the State's attorney may ball mail a copy of the order, a copy of this rule, and a copy of the pertinent rate objections, to each taxing body named therein or to its attorney if a separate appearance has been filed under 3-15(b) at the last known address of record for the taxing body held by the county clerk. Upon receipt of such letter, the taxing district shall provide an email address to the State's Attorney's Office for which to receive a copy of the lead objector's complaint regarding all tax rate objections via electronic format.

§3-20. Initial Status Hearing.

(a) At an appropriate time following the filing of rate objection complaints for each tax year, considering the demands of its calendar, the court shall enter an order setting all complaints for that tax year for an initial status hearing. The order shall be entered at least 60 days in advance of the date set for the hearing. The circuit court clerk shall mail copies of the order within 30 days of its entry to all plaintiff's' counsel of record and to any pro se plaintiff, and notice shall also be given by publication in a newspaper of general circulation in Cook County ~~and may be given by mail to the various taxing~~

~~bodies as provided in 3-15(a).~~

(b) All plaintiff's' counsel and any pro se plaintiff shall personally appear at the initial status hearing. Counsel for intervening ~~Additional counsel for~~ taxing bodies who have entered an appearance shall appear personally at the hearing. Taxing bodies which have not yet entered an additional appearance shall inform the State's ~~a~~ ttorney

Attorney in advance of the initial status hearing of their intentions concerning representation.

(c) At the initial status hearing the court may designate one or more plaintiffs and their counsel who consent to act as "lead objector" and "lead counsel" to facilitate the conduct of the litigation involving taxing bodies subject to multiple similar tax objection complaints. Counsel for lead objector(s) shall designate which case number shall act as the "lead" case. All subsequent court documents, filed by either plaintiffs or

defendants, shall be filed under the lead case number, and any additional case numbers of the other pending illegal rate objection cases for that tax year as parties deem fit.

(d) At the close of the initial status hearing the court shall enter an order setting the various rate objection complaints for further status hearing, grouping the complaints

for

purposes of such hearings by type of taxing body or otherwise as the court deems appropriate. The order shall direct the parties to confer regarding exchange of relevant documents, stipulation to uncontested facts, and the possibility of settlement, and the parties shall be prepared to report their progress in these matters to the court at the next hearing.

§3-25. Subsequent Status Hearings, Trial or Settlement.

(a) At any status hearing subsequent to the initial hearing the court shall receive the reports of each party of progress in preparation for trial or settlement, and the court may set any of the objections for pre-trial conference or trial or may enter such other orders as it deems appropriate. If any objections have been settled, ~~lead counsel or the plaintiffs' counsel shall have the primary responsibility, in cooperation with~~

~~counsel for the affected taxing body,~~ **to the parties shall** prepare and file an order and such other documents reflecting the settlement as may be appropriate pursuant to Section 23-30 of the Property Tax Code [35 ILCS 200/23-30].

(b) No notice of subsequent hearings will ordinarily be provided to either plaintiffs or to taxing bodies.

(c) Plaintiffs who have not been designated as a lead objector may file a written declaration at any status hearing subsequent to the initial hearing, stipulating that they have agreed to amend their objections to conform to those filed by one of the lead objectors and have agreed to be fully bound by the lead objector's resolution of such objections by trial or settlement. The declaration of intent to conform must be filed

~~under the lead Plaintiffs' case number, in addition to the specific plaintiff's case number.~~

Absent an order of court to the contrary upon motion of any party for good cause shown, the declaration shall be deemed to effect an amendment of the plaintiff's objections to conform to those of the designated lead objector. The declaration shall be filed substantially in the following form:

[Caption]

DECLARATION OF INTENT TO CONFORM
OBJECTIONS TO COMPLAINT OF LEAD OBJECTORS

Plaintiffs, by their undersigned attorneys, hereby stipulate and declare as follows:

1. Plaintiffs have reviewed the objections set forth in the tax objection complaint filed by the lead objectors in Case No.

_____ (the "Lead
Objections"), as such objections pertain to the taxing bodies whose taxes

were extended against each of the parcels identified in the above captioned complaint.

2. Plaintiffs intend that this declaration shall stand as an amendment to the above captioned complaint to conform to the Lead Objections pursuant to Rule 10.8 3-25(c)-(d) of the Circuit Court of Cook County.
3. Plaintiffs intend that the objections in the above captioned complaint, as amended by this declaration, shall be considered to be identical in all respects to the Lead Objections. Plaintiffs agree that all orders entered with respect to the Lead Objections shall also apply to the objections in the above captioned complaint, as amended, and Plaintiffs agree that they shall be fully and completely bound by any disposition of the Lead Objections, whether by trial or settlement, without further notice.

Respectfully submitted,

/S/[Counsel for Plaintiffs]

/S/ [Counsel for Lead Objectors]

Provided, that the declaration shall not be filed without the consent of the lead objector named therein, and a copy of the declaration shall be served [electronically](#) upon the State's Attorney and all additional counsel who have appeared on behalf of taxing bodies whose taxes are subject to objections referred to in the declaration.

- (d) The declaration filed pursuant to 3-25(c) shall not be withdrawn except on motion and leave of court for good cause shown, and leave may be denied if the court finds that the withdrawal would cause a delay or other prejudice to any party. Any plaintiff who has filed a declaration pursuant to 3-25(c) shall be fully bound by any order entered as to the lead objector's objections, and shall be fully bound by the lead objector's resolution of the objections by trial or settlement, without further notice or hearing separate from the lead objector.
- (e) Lead counsel, and counsel for all plaintiffs and all pro se plaintiffs who have not filed a declaration under 3-25(c) of this rule conforming their objections to those of a lead objector, shall appear personally at all hearings involving their complaints. The complaint of any plaintiff who fails to appear at a hearing in violation of this rule shall be subject to dismissal for want of prosecution.

(f) ~~Additional~~ cCounsel for ~~all-an~~ intervening taxing ~~bodies~~ body shall appear personally at all hearings involving the objections to ~~their~~ its taxes, ~~unless otherwise directed by the Court~~. All pending objections to any taxing body which has intervened and entered

an appearance by ~~additional~~ counsel may be disposed of ~~summarily and without further~~ fter due notice, if such ~~additional~~ counsel fails to appear at a hearing in violation of this rule.

[Amended June 28, 2002.]