



ILLINOIS INDEPENDENT TAX TRIBUNAL STANDING PRETRIAL ORDER

The use of this Order prior to a hearing is intended to secure a just, speedy, and inexpensive determination of the issues.

1. Settlement

The parties are directed to undertake a good faith effort to settle that includes a thorough exploration of the prospects of settlement before undertaking the task of preparing the Order below. If the parties wish the court to participate in a settlement conference, they may jointly petition the Tribunal for mediation. 35 ILCS 1010/1-63. A judge other than the one assigned the case shall serve as the mediator.

2. Final Pretrial Order

The court will schedule dates for submission of a proposed final pretrial order and final pretrial conference. Prior to the date for the submission of the proposed final pretrial order:

(a) Counsel for the parties are directed to meet in order to (1) reach agreement on stipulations narrowing the issues of law and fact, deal with non-stipulated matters as described below, and exchange copies of documents which will be offered into evidence at the hearing. The court may direct that counsel meet in person. It shall be the duty of the Petitioner's counsel to initiate that meeting and the duty of the Department of Revenue's counsel to respond. Both are to offer their full cooperation and assistance. If, after reasonable effort, an attorney cannot obtain the cooperation of opposing counsel, it shall be his or her duty to inform the court of this fact.

(b) It shall be the obligation of counsel for the Petitioner to prepare a draft Order for submission to opposing counsel. Adequate time should be allowed for revisions and timely filing. Both counsel will jointly submit the final draft of the Order. Service may be by email with a courtesy copy delivered to the Tribunal.

3. Final Pretrial Conference

At the conference, each party shall be represented by the attorneys who will try the case. The purpose of the conference will be to simplify the issues, expedite the hearing, and save expense to litigants. Counsel shall be prepared to discuss settlement possibilities at the conference. At the conclusion of the conference, the court will enter an appropriate order reflecting the action taken, the agreements made by the parties, the decisions made by the court, and will set the date for the hearing.

4. Contents of Final Pretrial Order

(a) *Jurisdiction.* State the jurisdictional basis for each claim.

(b) *Trial Attorneys.* A list of the attorneys trying the case, including business addresses, telephone numbers and email addresses.

(c) *Hearing Length.* Provide an estimate of the number of hearing days to try the case.

(d) *Stipulations and Uncontested Facts.* In numbered paragraphs, set forth any stipulations and uncontested facts.

(e) *Witness Description Lists.* Each party shall provide a list of witnesses, divided into (i) witnesses who will be called; and (ii) witnesses who might be called. For each witness, provide a very concise (2 or 3 sentences) description of the witness and his or her contemplated testimony. Witnesses who are not on the list are barred from testifying unless the proponent shows good cause for the failure to disclose the witness.

(f) *Exhibits and Exhibit Charts.* The parties must submit an exhibit chart, one each for the Petitioner's exhibits and the Department's exhibits. The charts must state the following: the exhibit number; the date of the document or exhibit; a concise description of the exhibit; a concise statement of the exhibit's relevance; and whether there is an objection to the exhibit's admission, and, if so, a concise explanation of the objection. The court will review the objections during the pretrial conference with the parties. Any exhibit not objected-to shall be deemed admitted at the hearing without need for any further foundation testimony. A set of all exhibits marked for identification shall be provided to the court following the pretrial conference and rulings on exhibits.

(g) *Motions in Limine.* All motions *in limine* must be filed with the pretrial order. The parties are directed to confer on all motions *in limine* before filing them.