



State of Illinois  
**PROPERTY TAX APPEAL BOARD**

KEVIN L. FREEMAN  
*Chairman*

MICHAEL I. O'MALLEY  
*Executive Director & General Counsel*

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**Standing Order No. 2 – Use of Unauthorized Forms and  
Enforcement of Rule 1910.80**

The Property Tax Appeal Board (PTAB) provides, as required by law, the forms a party must use when filing an appeal before PTAB. 35 ILCS 16-165; 86 Ill.Admin.Code 1910.30(c) and 1910.80. Despite the PTAB posting all its forms at [www.ptab.illinois.gov](http://www.ptab.illinois.gov) and rules mandating that parties only use PTAB's prescribed forms, practitioners repeatedly fail to use them. Additionally, practitioners frequently submit petitions and other forms with mathematical errors, incorrectly formatted property index numbers, and other careless mistakes that waste the PTAB's time and resources. The PTAB has developed an e-filing portal to, in part, alleviate these time-wasting, careless errors and create a uniform filing process for all appeals. In the interest of administrative efficiency and to rectify this situation,

**IT IS HEREBY ORDERED:**

1. This Standing Order applies to all matters filed after February 28, 2023.
2. This Standing Order applies to all parties, including appellants, intervenors, and boards of review.
3. All parties are ordered to use PTAB's prescribed forms whether a party is filing by paper or through the e-filing portal (abbreviated "EFP" in PTAB's rules). Any party not complying with PTAB's rules will be subject to sanctions.
4. **Enforcement of Rule 1910.80 (86 Ill.Admin.Code §1910.80):**
  - a. The Executive Director is instructed to ensure that all parties comply with this Order and to recommend, to this Board, decisions with sanctions imposed on non-compliant parties. The sanction will be to give any evidence not submitted on the proper form zero weight. For example, suppose an

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**BOARD MEMBERS**

Jim Bilotta  
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appeal is based entirely, or in part, on comparable sales, and the petitioner submits a grid that differs or electronically alters the prescribed grid on PTAB's form; then, in that case, the comparable sales will be given no weight. Likewise, if a board of review's Notes on Appeal does not conform to the grid on the prescribed form, then in that case, the board of review's comparable sales will be given no weight. This directive is mandatory for PTAB's staff. The discretion not to impose sanctions rest solely with this Board through a majority vote.

b. Additional considerations concerning e-filing:

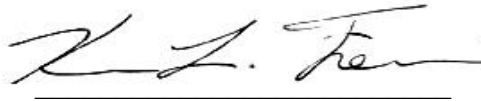
The PTAB has rolled out an e-filing portal. PTAB created this portal to meet the following goals:

- Reduce costs to the taxpayers of Illinois.
- Reduce PTAB's backlog.
- Create efficiencies in PTAB's operations.
- Create a uniform process for all filings.
- Reduce duplicate filings.
- Reduce PTAB's "carbon footprint."

PTAB has embedded specific data security criteria into its electronic forms to achieve these goals. PTAB has also tied the e-filing process to specific databases maintained by PTAB to improve PTAB's operational purposes. The Board expressly states that any manipulation of the fields on the electronic forms that breaks or alters the existing data security or field characteristics is an alteration of our form. In addition to hampering PTAB's ability to process data, this practice creates security concerns. Any petition that changes, in any way, PTAB's electronic form is null and void *ab initio*. The PTAB will summarily dismiss these petitions for failure to comply with Rule 1910.80. Furthermore, the PTAB will not consider the appeal filed for jurisdictional purposes, nor will the PTAB grant a continuance for the appellant to file a non-altered petition. PTAB's IT staff will submit a memo in the record of the void filing for administrative review purposes.

5. The Executive Director will immediately publish this Order on the Property Tax Appeal Board website and email the order to all law firms and county boards of review.
6. Nothing in this Order changes the Board's existing rules. **Standing Order No. 2** only directs the Executive Director and staff to enforce the PTAB's current rules.

7. This Order will remain in effect until repealed by a vote of the Board.



Chairman



Member



Member



Member



Member



Clerk

Entered this 14th day of February, 2023.