**Section 2725.200 Filing Of Appeal**

a) An employing unit may appeal an order or Determination and Assessment of the Director by filing a written petition. The petition must be signed and should be filed online using MyTax Illinois (mytax.illinois.gov) or at the address shown on the order or Determination and Assessment being appealed. The Petition must be filed within 20 days after the Director's order or Determination and Assessment was served on the employing unit, except for orders on application for review of rate determinations, which must be filed within 10 days after the date of service.

b) No special form is necessary to file a petition. However, in addition to the requirements of Section 2725.25, the following must be included:

1) The petition must be in writing, dated and signed; and

2) The petition must set forth the specific parts of the order or Determination and Assessment and when the employing unit disagrees and the specific legal and factual basis for that disagreement.

c) The employing unit may request a prehearing conference.

(Source: Amended at 43 Ill. Reg. 1537, effective January 15, 2019)