**Section 950.400 Administrative Review**

a) The provisions of the Administrative Review Law [735 ILCS 5/3] shall apply to and govern all proceedings for the judicial review of final decisions of the Department in response to a protest of a notice of proposed assessment or notice of refund claim denial filed by the employer under Section 85(c) and (e) of the Act. (See Section 85(g) of the Act.)

b) Final decisions of the Department shall constitute "administrative decisions" as defined in Section 3-101 of the Code of Civil Procedure. (Section 85(g) of the Act)