**Section 1910.68 Subpoenas**

a) Issuance. Upon written request by a party to an appeal, the Chairman of the Board or his designee may issue a subpoena, as authorized by Section 16-175 of the Code, for the attendance of a witness or the production of books, records, correspondence, documents, papers or other evidence to facilitate the determination of the correct assessment of any parcel of real property. Requests for subpoenas may be made by any party. The request for the issuance of a subpoena to the property owner or taxpayer shall incorporate a showing by affidavit from a designated appraiser or county assessing official that such subpoena is reasonably required to obtain information that cannot be obtained elsewhere by the exercise of due diligence or through requests for information and is necessary to obtain information essential to derive an estimate of value of the real property under appeal. A request for a subpoena to compel the attendance of a witness shall contain the name, address and telephone number of the witness to be subpoenaed and the docket number of the Board appeal. A request for a subpoena duces tecum shall specify the books, records or other documents to be produced and the material facts to be proved by them. A request for a subpoena shall be served at the same time on the party from whom testimony or documents are sought, accompanied with proof of service, and filed with the Board's Springfield office. In ruling on a subpoena request, the Board shall consider the reasonableness of the demand and whether the requested documents are relevant and necessary to derive an estimate of the value of the real property under appeal.

b) Service and Contents. Subpoenas shall be served by any person lawfully authorized to serve a subpoena under the laws of this State. (See Section 16-175 of the Code.) The party requesting the subpoena shall be responsible for its service. A subpoena shall be served reasonably in advance of its return date. The subpoena shall state the name and address of the person initiating its issuance and the person to whom and the place, date, and the time at which it is returnable. The party requesting the subpoena shall serve the subpoena on any witness at least 7 days before the scheduled hearing date before the Board.

c) Response to Subpoena Request. Within 21 days after receipt of a request for a subpoena on any person or for documents, the subpoenaed party may file a response challenging the issuance of the subpoena, stating reasons in support of the relief. A copy of the response shall be served at the same time on the person requesting the subpoena, accompanied by proof of service, and on the Board.

d) Fees*. Witnesses attending any proceeding held by the Property Tax Appeal Board pursuant to any subpoena shall be paid the same fees and mileage that are paid witnesses in the circuit courts of this State.* (Section 16-175 of the Code) The cost of service and witness and mileage fees shall be paid by the party requesting the subpoena.

e) Enforcement. Whenever any person knowingly fails or refuses to comply with a subpoena served in accordance with this Section, the party serving the subpoena or the Board shall petition the appropriate circuit court for an order enforcing the subpoena.

f) Confidential Information. If a subpoena is issued for documents or other information under this Section, a party may petition the Board for an order protecting the confidentiality of any confidential information contained within those documents or other information. A request for a protective order under this subsection shall identify the confidential information and explain the reasons for the requested protective order. Upon finding that the requested documents or other information contain confidential information, the Board shall issue a protective order:

1) requiring the parties to maintain the confidentiality of documents or other information produced;

2) requiring that the documents be filed under seal; and

3) taking any other steps necessary to protect against disclosure of confidential information.

(Source: Amended at 29 Ill. Reg. 21046, effective December 16, 2005)