**Section 1910.95 Service of Documents in Certain Cases**

a) Service Requirements and Application. This Section contains the Property Tax Appeal Board's service requirements for documents submitted by a party in support of an issue pending in any appeal where a change in assessed valuation of $1 million or more is sought before the Board. Service of documents shall commence after the contesting party has initiated a petition for appeal with the Board and after notice has been given to the board of review of the appeal filing as provided in Section 1910.40(a). Requests and motions for extensions of time made pursuant to Sections 1910.30(g), 1910.40 (b) and (d), and 1910.60(f) are not subject to this Section. All other motions made by the parties shall be governed by Section 1910.64.

b) Method of Service. Service of documents shall be made at the same time upon all parties by personal delivery, by the United States Postal Service or by any other mail delivery service, properly addressed, with postage prepaid or by electronic means. Service on a party shall be at its last known address or e-mail address, unless otherwise designated by the party.

c) Service on the Board. A party shall serve on the Board, at its Springfield office, an original and one copy of any document. Otherwise, all other parties are entitled to one legible copy of the document to be served.

d) Proof of Service. Proof of service shall be attached to any document served upon a party. The proof of service shall show the date, time and manner of service, and may be by written acknowledgement of service, by certificate of the person effecting the service, or by certified mail with return receipt.

e) Failure to Serve. Failure to serve copies of documents as required under this Section does not in any way impair the jurisdiction of the Board over any party. The Board shall order the offending party to reimburse the aggrieved party for any expenses shown to have been incurred as a result of the failure to serve.

f) Definition. "Document" includes any form of documentary or rebuttal evidence as provided in Sections 1910.65 and 1910.66, any board of review submission required under Section 1910.40, and requests to intervene and resolutions required under Section 1910.60.

(Source: Amended at 41 Ill. Reg. 14020, effective December 1, 2017)