**Section 1910.99 Adoption of Evidence**

a) Any party to an appeal before the Property Tax Appeal Board is allowed to adopt the evidence of any other party to the appeal; however, if a party adopts the evidence of another party, the adopting party shall be precluded from withholding its authorization for settlement of an appeal if the party with whom it adopted evidence reaches an agreement in the pending appeal. The adopting party shall be bound by the terms of the stipulation or agreement.

1. If a party chooses to adopt the evidence of another party, it shall be precluded from subsequently filing evidence, motions, and requests for continuances. The adopting party may appear at pre-hearing conferences and the hearing of the appeal; however, the adopting party shall be prohibited from presenting a case-in-chief at the hearing but shall reserve the right to present rebuttal evidence and cross-examine witnesses.

(Source: Added at 30 Ill. Reg. 14148, effective August 11, 2006)