

EXPLANATION OF FLOW CHART:

CASE FILED
(Case Inactive)

(Month 0)

PURPOSE:

- Plaintiff files objection, timely and in proper form. (See 35 ILCS 200/23-10 and C.C.R. 10.8 §1-20).

OPTION:

- Plaintiff considers merger with other tax years for purpose of settlement. (See C.C.R. 10.8 §2-32).

NOTE:

- Case will remain inactive.
- If cases are merged, the objector must submit evidence of value for each tax year. Evidence of value for one year is not, in itself, evidence of value for other years.

COURT SCHEDULES CASE
ON A CASE MANAGEMENT CALL

(Case Activated)

PURPOSES:

- The scheduling of the case will make it active for all purposes except mandatory discovery.
(See C.C.R. 10.8 § 2-20).
- The purpose is to activate the case well in advance of the actual court dates and the mandatory deadlines set by the circuit court rules. This advance notice will give litigants additional time to plan and prepare for:
 - a) §2-50 disclosure;
 - b) decision to merge tax years;
 - c) decision to proceed as a small claims;
 - d) decision to retain expert witnesses.
- The schedule (Numerical Listing) indicating on which Case Management Call each case is set will be available well in advance of the actual Case Management Call from the court clerks in Room 1702.
(See C.C.R. 10.8 § 2-35).
- **You are encouraged to talk to the court personnel in Room 1702 to learn the simplicity of this system.**
- The schedule will list the cases filed for each tax year in numerical order and will indicate the date of the Case Management Call.
- Charts indicating the future scheduled court dates for each case are also available from the court clerks in Room 1702. (See charts starting on page B1 of this material).

OPTIONS:

- Plaintiff prepares the Case Management Order. (See form order on page D2 or D3 and charts starting on page B1 of this material).
- Plaintiff considers merger with other tax year cases. (See C.C.R. 10.8 §2-32).
- Plaintiff prepares for §2-50 document production.
- Plaintiff considers processing case as a small claim.

ORDER ENTERED SETTING THE CASE MANAGEMENT CALL

(Month 1)

PURPOSES:

- Formally activates the case and sets the case on a twenty two-month cycle. (See preceding flowchart of this material).
- The majority of the tax objections will be tried, settled or dismissed within this twenty-two month cycle. (See *Introduction* concerning exceptions).
- The order sets date for Plaintiff's compliance with disclosure requirements as provided in §2-50 of C.C.R. 10.8. The date will be the first working Tuesday of the second month following the date of this order. (See charts starting on pages B1 and C.C.R. 10.8 §2-50).

OPTIONS:

- Plaintiff prepares a *Case Management Call order*. (For a regular case, see order on page D2 as well as charts starting on page B-1 of this material. For a small claim, see page D3 of this material.)
- Plaintiff has option to submit an order in advance. The court clerk will accept the order beginning 10 working days in advance of the actual Case Management Call date. If an order is submitted in advance, Plaintiff need not attend the Case Management Call provided there is substantial compliance with §2-50 disclosures. (See “§2-50 Document Production” which follows).

MANDATES:

- Plaintiff and Defendant shall use orders set out in the circuit court rule. (See C.C.R. 10.8 §2-45). Litigants electing to use a different order shall appear at the call to explain the deviations. A copy of the order suitable for reproduction can be found on pages D2 and D3 of this material.

NOTE:

- Once a Case Management Call date has been set, the litigants can determine all other dates that are significant to the case from the charts found starting on page B1 of this material.

§2-50 DOCUMENT PRODUCTION

(Month 3)

PURPOSES:

- Encourage settlement.
- Encourage full disclosure of all relevant facts.

OPTIONS:

- Plaintiff may produce whatever additional information it feels is relevant but must make available, at least, all material in attorney's file which should include material set forth in §2-50 (d).
- It is beneficial for Plaintiff to retain and bring to court receipted copies of documents delivered to the State's Attorney.
- Defendant may request additional information it feels is relevant to settle the case.
- Plaintiff may object to the production of any item required to be produced. (See C.C.R. 10.8 §2-50(b)).

MANDATES:

- Plaintiff is required to complete a "§2-50 Cover Sheet" for each tax year. A copy of the Cover Sheet can be found at page D1.
- Plaintiff must submit statement, under oath, that all information is being produced.
 - Plaintiff must specify information that does not exist as well as information known to exist, but not within its control.
(See C.C.R. 10.8 §2-50(c))
- It is preferable that the affidavit be signed by Plaintiff. The attorney of record may sign the affidavit.
- Plaintiff must produce:

- 1.) Copies of all tax bills for subject property for the subject tax year.
- 2.) Protest letters (if appropriate).
- 3.) Description of subject property during tax year (size, age, condition, use etc.)
- 4.) Description of the nature and cost of any improvement to the property during the period of two years prior to and through the subject tax year.
- 5.) Contracts and closing statements relating to transfer of ownership of property during period of two years prior to and through the subject tax year.
- 6.) Complaints and related documents submitted to Cook County Assessor's Office or to the Cook County Board of Appeals for the subject tax year.
- 7.) Any appraisal report or other estimate of value which has a date of valuation within the period of two years prior to and through the subject tax year. (See C.C.R. 10.8 §2-50(d)).

- If Plaintiff objects to production of any item, Plaintiff must prepare a written objection.
- Defendant must review material submitted to determine if Plaintiff has substantially complied with §2-50.
- Defendant must file a motion for sanctions if Defendant feels that Plaintiff has not substantially complied with disclosures mandated by §2-50. Motions for sanctions will be heard on scheduled Case Management Call dates at 9:00 a.m.

CONSEQUENCE:

- Failure to produce §2-50 material will result in sanctions.
- Cases may be placed on a dormant calendar. Cases are reinstated only upon showing of good cause or when the calendar is current.
- The accrual of interest required pursuant to 35 ILCS 200/23-20 may be tolled while the case is on a dormant calendar.
- Other appropriate sanction.

NOTES:

- Plaintiff must prepare cover sheet for each tax year. (See form at page D1).
- The rule is to ***encourage*** full disclosure of all relevant facts to reach a prompt settlement.
- The rule ***mandates*** disclosure of specific information. The rule does not prevent disclosure of additional information which Plaintiff feels is relevant.
- Past practice enabled Plaintiff and Plaintiff's attorney to disclose information beneficial to its case, but to hold information that was detrimental to its case. The new rule discourages this practice.
- Rule is designed to encourage full, early disclosure of information, yet recognizes that it may impose hardship on Plaintiff to produce volumes of material at an early stage, which material may not be needed by Defendant. An example of such material is leases.

CASE MANAGEMENT CALL

(See order on page D2)

9:30a.m. First working Tuesday of each month

Appearance may *not* be required

(Month 5)

PURPOSES:

- Determine Plaintiff's compliance with initial document production and hear motions for sanctions for failure to comply. (See C.C.R. 10.8 §2-50). Motions will be heard at 9:00 a.m.
- Merge tax year cases where appropriate. (See C.C.R. 10.8 §2-32).
- Election to be made to proceed as a small claim. (See Section on C.C.R. 10.6 which follows)
- Establish time schedule for disposition of case.
 - Time schedule may be calculated from C.C.R. 10.8 §2-34 and /or §2-90 or it may be taken directly from charts provided starting on pages B1 of this material.

OPTIONS:

- Defendant may file a motion to request sanctions seeking dismissal or other remedies for Plaintiff's failure to substantially comply with §2-50 production.
- Defendant may request sanctions for Plaintiff's failure to provide *Case Management Call order*.
- Plaintiff or Defendant may request that case be merged with other tax year cases. Keep in mind that each tax year stands on its own. Proof of valuation from one year does not, in itself, establish proof of valuation for any other year.

- Parties need not appear in court if order is submitted, within three (3) working days before the call.
- Parties must appear if motion on compliance with §2-50 document production is scheduled. Hearings will be at 9:00 a.m.
- Parties must appear if request to modify time schedule is made.
- Plaintiff may elect that the case proceed as a small claim.

MANDATES:

- Plaintiff must present *Case Management Call order*.
- Parties must appear if request to modify schedule is made.
- Parties must appear if there is a motion on compliance with §2-50 document production.
- Must use form order (page D1) and insert dates set forth in charts starting on page B1.

AFTER CASE MANAGEMENT CALL BUT PRIOR

TO TIME DISCOVERY ACTIVATED
(TRIAL MANAGEMENT CALL)

(Months 5-10)

PURPOSES:

- During this period both parties will attempt settlement.
- Defendant will review Plaintiff's production of evidence.
- Plaintiff and Defendant will confer regarding settlement.

OPTIONS:

- Plaintiff and Defendant may negotiate a settlement.
- Plaintiff and/or Defendant may produce discovery voluntarily.

NOTES:

- Plaintiff and Defendant must keep in mind that discovery is activated in 10th month (5th month following the *Case Management Call*).
- Begin compliance with discovery.
- Evaluate all discovery.
- Determine need for expert opinion for each tax year.

TRIAL MANAGEMENT CALL

(See order on page D2)

9:30a.m. First working Thursday of each month
Appearance *may be required*¹

(Month 10)

PURPOSES:

- Trial Management Call marks transition from settlements to preparation for trial.
- Discovery is now active and will proceed pursuant to the schedule outlined in the *Case Management Order*.
- Provides a forum to resolve disputes before full-scale discovery.

OPTIONS:

- All previous orders to stand – case will automatically be set on the Trial Assignment Call pursuant to the Case Management order.
- Parties may pursue settlement with each other.
- Parties may pursue settlement conference with court only if:
 - a) Both parties have named an opinion witness and have the report of the witness;
OR
 - b) One party has named an opinion witness and has the report of the witness and the other party has irrevocably elected to proceed without an opinion witness
OR
 - c) Both parties have irrevocably elected to proceed without an opinion witness.

¹ Parties need not appear in court *if an **agreed*** order is submitted within three (3) working days before the call.

- Request modification in scheduled dates set in *Case Management Order*. (See C.C.R. 10.8 §2-34B).

MANDATES:

- Plaintiff must prepare a *Trial Management Order*. (See form order at page D4 of this book).

DISCOVERY ACTIVATED

(Month 10)

PURPOSES:

- Discovery is stayed until the 10th month (5th month following the Case Management Call) to give both sides the opportunity to settle the case without the responsibility of responding to discovery. The required responses to the discovery are due pursuant to Supreme Court Rules, within twenty-eight (28) days. (See Case Management Call Order on page D3 of this material and C.C.R. 10.8 §2-45).
- The purpose is to encourage a free flow of all information needed to resolve the case.

OPTIONS:

- Consider deposition of disclosed experts.
- Retain expert.
- Consider offer/non-offers.
- Consider sanctions for failure to respond to requests for discovery.

MANDATE:

- Plaintiff and Defendant must respond to all requests for discovery within twenty-eight (28) days.

NOTE:

- The date that discovery is activated is the first working Tuesday of the 10th month (5th month following the Case Management Call) and the *Trial Management Call* is the first working Thursday of the 10th month. The *Trial Management Call* and the *discovery activation date* basically coincide.
The bottom line: to bring the parties together for one last chance at settlement.

**LAST DATE TO IDENTIFY ALL OPINION WITNESSES
AND TO DISCLOSE ALL REPORTS**

(Month 15)

PURPOSES:

- Purpose in delaying identification of expert is to allow parties time to settle without incurring expense of retaining expert.
- Disclosure at this time will enable Plaintiff and Defendant to evaluate all evidence and prepare to try, settle or dismiss case.

OPTIONS:

- Plaintiff must identify opinion witnesses and deliver reports if available prior to mandated §2-50 disclosure. Plaintiff may wish to disclose such information as soon as it is available in order to help settle the case.
- Defendant may disclose any opinion witness and report as soon as it is available.

MANDATES:

- Failure to disclose opinion witness and report shall be deemed election not to use such opinion witness. (See C.C.R. 10.8 §2-115).

NOTE:

- Each tax year requires independent evidence of value. An opinion of value of one year is not, in itself, proof of value of any other year.

LAST DATE TO INITIATE NEW DISCOVERY

(Month 17)

PURPOSES:

- To set a final date to request information by way of discovery.

MANDATE:

- All requests for discovery must be served by this deadline.
(See C.C.R. 10.8 **§2-34A(iii)**).

NOTE:

- Purpose of cut-off is to force parties to evaluate case for trial and/or settlement. Failure to timely seek discovery may be viewed as a waiver of discovery.

LAST DATE TO RESPOND TO ALL DISCOVERY

(Month 19)

PURPOSES:

- Purpose is to close all discovery to enable both sides time to prepare for trial.

- The date discovery closes on each case is known well in advance. (See charts starting on page B1 of this material).
- Extensions of time to respond will be given only in exceptional circumstances.

OPTIONS:

- Plaintiff and/or Defendant may seek sanctions for failure to comply.

MANDATE:

- Responses to discovery must be completed timely.

TRIAL ASSIGNMENT CALL

(See order on page D5)

2:00p.m. First working Tuesday of each month
Appearance elective

(Month 20)

PURPOSES:

- Assign case to trial judge.
- Obtain trial date from trial judge.

MANDATES:

- Plaintiff and Defendant must start preparing *Pretrial order*. (See order on page D6 of this material).
- Plaintiff must forward proposed agreed *final pretrial order* to Defendant at least 14 days prior to due date of *pretrial order*.
- Defendant must return *final pretrial order* to Plaintiff at least 7 days prior to due date of *pretrial order*.
- **Plaintiff must submit signed order to court on or before due date.**
- If the plaintiff fails to submit the Final Pretrial Order within 14 days prior to the due date of this order, the plaintiff will be subject to sanctions on motion of the defendant or on the courts own order. Such sanctions may include barring of evidence.
- If the defendant fails to submit the Final Pretrial Order within 7 days prior to the due date of this order, the defendant will be subject to sanctions on motion of the plaintiff or on the courts own order. Such sanctions may include barring of evidence.

FINAL PRETRIAL ORDER DUE TO TRIAL JUDGE

(See order on page D6)

(Month 21)

PURPOSE:

- Provisions in order are designed to facilitate speedy and orderly trials.

OPTIONS:

- Plaintiff and Defendant may settle case.
- Plaintiff may dismiss case.

- Parties may proceed to trial.
- Plaintiff or Defendant may request sanctions for failure to cooperate in the preparation of the *pretrial order*.

MANDATES:

- Plaintiff and Defendant must prepare *pretrial order*.
- Plaintiff and Defendant must obtain a trial date from court clerk of the trial judge.
- Plaintiff must forward proposed *pretrial order* to Defendant at least 14 days prior to due date of the *pretrial order*.
- Defendant must return *pretrial order* to Plaintiff at least 7 days prior to due date of *pretrial order*.
- Plaintiff must submit signed order to court on or before due date.
- If the plaintiff fails to submit the Final Pretrial Order within 14 days prior to the due date of this order, the plaintiff will be subject to sanctions on motion of the defendant or on the courts own order. Such sanctions may include barring of evidence.
- If the defendant fails to submit the Final Pretrial Order within 7 days prior to the due date of this order, the defendant will be subject to sanctions on motion of the plaintiff or on the courts own order. Such sanctions may include barring of evidence.
- Failure to include material in order will subject party to sanctions on motion of the other party or on courts own order. Sanction to include the baring of evidence.

NOTE:

- Only under the **most exceptional** circumstances will a trial judge continue a case once it is set for trial.

TRIAL

(Month 22)

MANDATE:

- Each case must be tried, settled or dismissed within 90 days.

NOTE:

- Each tax year is a separate case.
- It is desirable that both parties schedule a pre-trial conference with the trial judge to discuss such items as schedules, witnesses, stipulations, trial briefs and any other items which could contribute to an orderly trial.

