

Illinois Department of Revenue



Education Program

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General information

The Illinois Department of Revenue's (IDOR) education program provides instruction in areas where the Department has a direct involvement in the assessment process. Most of these courses focus on using the information in the Department's appraisal publications. Other courses deal with basic mapping for assessors, the complete property tax cycle, math calculations used in the assessing profession, the Department's procedures for developing equalization factors, and conducting a sales ratio study and its use in reassessments.

Anyone may participate in these classes, all of which are **free**.

Most classes are held in Springfield. Class dates and locations can be found on the course listing on our website at tax.illinois.gov.

Most classes are two-and-one-half day courses with the exam held on the morning of the third day.

CIAO designation elective courses

The following IDOR classes may be used to satisfy the elective requirements for obtaining the Certified Illinois Assessing Officer (CIAO) designation:

- ▶ I-A — Introduction to Residential Assessment Practices
- ▶ I-B — Introduction to Commercial Assessment Practices
- ▶ I-E — Introduction to Sales Ratio Studies
- ▶ I-F — Introduction to Farm Assessments
- ▶ I-M — Introduction to Mapping for Assessors

Qualifying for office

The "Board of Review – Basic Course" and the "Township Assessor – Introductory Course" are designed to meet the needs of those individuals qualifying for office in certain jurisdictions. See Pages 18-21 for additional information regarding office qualifications.

Class policy

Registration information

- ▶ Registration for all Illinois Department of Revenue classes must be submitted in writing and at least 7 days in **advance** of each course. Registration forms, which can be found on our website at **tax.illinois.gov**, may be e-mailed, mailed, or faxed to the Department.
- ▶ Please use a separate registration form to register for each class.
- ▶ Registration is on a “first-come” basis and registrations will be processed in the order received.
- ▶ Class size is limited. Register early to ensure a place in the class. Please notify the Department if you register and later determine that you cannot attend.
- ▶ You must keep the Department informed of any address change.
- ▶ A written confirmation of registration will be sent to each student upon receipt and processing of the registration form.
- ▶ The Department reserves the right to cancel a class with an enrollment of less than 20 people.

Student responsibilities

- ▶ Each student should have a noiseless calculator with a large-digit capacity, note pad, and pencils. A 2 inch three-ring binder to organize course material and a highlighter are also helpful.
- ▶ Class participants must provide their own meals and lodging (if required).
- ▶ Class attendance is mandatory. A minimum passing score on examinations is 70%.

Retaking an examination

- ▶ For scores of less than 60% on courses offered in the traditional classroom format, exams cannot be retaken without repeating the course. Students scoring a 60% to 68% on non-home study courses may retake the exam one time within 6 months without repeating the course. There is no limit on the number of re-takes for home study course exams.

Study material

- ▶ A glossary of terms and formulas for classes is now available on the Department's website at: **tax.illinois.gov**.

Home study

- ▶ The I-A, Introduction to Residential Assessment Practices, I-B, Introduction to Commercial Assessment Practices, I-BR, Board of Review — Basic Course, I-E, Introduction to Sales Ratio Studies, I-M, Introduction to Mapping for Assessors, and the I-T, Township Assessor Introductory Course, are all currently offered in the home study format. For additional information, contact our Assessment Education Unit at: **217 524-1274** or e-mail at: **rev.proptaxed@illinois.gov**.

Special accommodations

- ▶ While all Department classes are held at facilities that are accessible to persons with disabilities, the Department recognizes that some students may require additional accommodations. Whenever possible, the Department tries to work with individuals to enhance their learning experience and success. Individuals with documented special physical needs or learning disabilities should contact our Assessment Education Unit at: **217 785-6636** or 217 524-1274 or email us at **rev.proptaxed@illinois.gov** at least two weeks prior to the class to discuss how we may be of assistance.

Beginning January 1, 2016, courses may be repeated for CIAO qualification or continuing education credit as long as 10 years have passed since the class was last taken for credit.

(I-A) 001-801 Introduction to Residential Assessment Practices*

Students are introduced to mass appraisal fundamentals using the Residential and Apartment sections of the Department's appraisal publications. Topics include mass appraisal theory, market or sales comparison approach to value, cost approach to value, basic land valuation, and the use of property record cards. This course may be used as an elective for CIAO qualification or for continuing education credit.

Prerequisite: None.

Format: Traditional classroom — 2 ½ days and home study.

15 hours exam credit

(I-B) 001-807 Introduction to Commercial Assessment Practices*

Students are introduced to mass appraisal fundamentals using the Commercial and Industrial sections of the Department's appraisal publications. Topics include mass appraisal theory, market or sales comparison approach to value, cost approach to value, income approach to value, and the use of property record cards. This course may be used as an elective for CIAO qualification or for continuing education credit. Individuals who have successfully completed the previous I-B course 001-802 (offered prior to September 2010) may take this course (001-807) for continuing education exam credit.

Prerequisite: None.

Format: Traditional classroom — 2 ½ days and home study.

15 hours exam credit

(I-C) 001-037 Land Valuation

Students are introduced to land valuation in this course. The course time is spent on residential, commercial, and industrial land appraisals. This course provides a detailed discussion of the market or sales comparison method, units of comparison, and alternate methods of calculation. This course may be used for continuing education credit.

Prerequisite: None.

Format: Traditional classroom — 2 ½ days.

15 hours exam credit

* Elective Course for CIAO

**(I-D) 001-036
Math for Assessing
Officials**

This course reviews the mathematics used in mass appraisal. Problems include calculations used to complete property record cards in the income and market approaches and in sales ratio studies. Students will calculate the coefficient of dispersion and other assessment-related property tax computations. Calculators may be used. This course may be used for continuing education credit.

Prerequisite: None.

Format: Traditional classroom — 2 ½ days.

15 hours exam credit

**(I-E) 001-803
Introduction to Sales
Ratio Studies***

This course introduces students to sales ratio studies in various aspects of the assessment and appeal processes. Course material includes basic application of some measures of uniformity, trending, and the practical use of Real Estate Transfer Declarations. This course may be used as an elective for CIAO qualification or for continuing education credit.

Prerequisite: None.

Format: Traditional classroom — 2 ½ days and home study.

15 hours exam credit

**(I-F) 001-804
Introduction to Farm
Assessments***

Students will gain basic, practical knowledge of how to assess farmland and farm buildings for real estate purposes using exercises and cost schedules. Additional topics include components of the Farmland Assessment Law, important publications that have a role in the assessment process, and slope and erosion tables. This course may be used as an elective for CIAO qualification or for continuing education credit.

Prerequisite: None.

Format: Traditional classroom — 2 ½ days.

15 hours exam credit

**(I-I) 001-028
Introduction to
Property Tax**

This course introduces the student to the key county officials who deal with property tax and covers the duties and responsibilities of their offices. Students will gain a basic understanding of the property tax process. The two-year tax cycle is examined, focusing on the assessment, budget and levy, and collection process, including judgment and sale of delinquent property taxes. This course may be used for continuing education credit.

Prerequisite: None.

Format: Traditional classroom — 2 ½ days.

15 hours exam credit

* Elective Course for CIAO

(I-M) 001-805 Introduction to Mapping for Assessors*

Students receive a basic, working knowledge of mapping. Mapping terminology, math for mapping purposes, land measurements, legal descriptions, computerized mapping and geographic information systems, aerial photography, soil maps, and the property index number and its relationship to the rectangular survey system are also covered. This course may be used as an elective for CIAO qualification or for continuing education credit. I

Prerequisite: None.

Format: Traditional classroom — 2 ½ days and home study.

15 hours exam credit

(II-A) 001-030 Intermediate Residential Assessment Practices

A brief review of Course I-A, Introduction to Residential Assessment Practices, is followed by a discussion of complex residential properties. Adjustments to the Department's appraisal publications for local material and labor costs, remaining economic life (REL), and neighborhood influences are also examined. This course may be used for continuing education credit.

Prerequisite: Introduction to Residential Assessment Practices (I-A), or equivalent.

Format: Traditional classroom — 2 ½ days.

15 hours exam credit

(II-A-S) 001-504 Overview of Intermediate Residential Assessment Practices

Students will learn mass appraisal fundamentals using the new residential sections of the Department's appraisal publications. A brief review of Course I-A, Introduction to Residential Assessment Practices, is followed by a discussion of complex residential properties. This course may be used for continuing education credit.

Prerequisite: None.

Format: Traditional classroom—1 day.

7.5 hours seminar credit

(II-B) 001-808 Overview of the Commercial Cost Approach

Students will be acquainted with the new methodologies and cost schedules of the updated commercial and industrial sections of the Department's appraisal publications 126 and 127. The course will concentrate on the cost approach to value only using the 2010 cost schedules. Topics covered include the cost approach to value based on both the square foot and component-in-place methods and the use of property record cards. This course will include some lecture and several valuation problems concerning varying property types found in all jurisdictions. Buildings covered in the case studies include office buildings, general retails, convenience stores with gas, downtown mixed use of retail and

* Elective Course for CIAO

apartments, fast food restaurants, senior housing, self storage warehouses, and a two-unit retail center consisting of a national chain grocery store and a general merchandise store. During the completion of the course, the students will return to their jurisdictions with a workbook of suggested valuations of these buildings utilizing the IDOR cost schedules.

Prerequisite: Introduction to Commercial Assessment Practices (I-B) or equivalent.

Format: Traditional classroom — 2 days.

15 hours seminar credit

(II-D) 001-033 Intermediate Math for Assessors

Methods and procedures used to apply various computations (that were not included in Course I-D, Math for Assessing Officials) are presented in this course. A wide range of topics and situations, including partial and instant assessments and alternate methods of valuing land are explained. Students will learn how to calculate various types of factors (*e.g.*, cost, REL, trending) and values for slope and erosion. Irregular shaped land values involving front foot, square foot, and acreage will also be discussed. This course may be used for continuing education credit.

Prerequisite: Course I-D, Math for Assessing Officials, or equivalent course.

Format: Traditional classroom — 2 ½ days.

15 hours exam credit

(II-E) 001-032 Introduction to Equalization

This course includes a brief review of the sales ratio study process and an in-depth look at both state and local equalization. Topics include the Property Tax Code, abstracts, adjustments for reassessment using the weighted-parcel method, and calculation of equalization factors. This course may be used for continuing education credit.

Prerequisite: Course I-E, Introduction to Sales Ratio Studies, is recommended, but is not required.

Format: Traditional classroom — 2 ½ days.

15 hours exam credit

(I-BR) 001-035 Board of Review — Basic Course

This course is designed for board of review members who are required to complete the basic course to qualify for office. The course covers basic assessment practices, duties and responsibilities of board of review members, and the statutory authority to perform duties. This course may also be used for continuing education credit by students who have already received their CIAO designation. Those individuals who need this course to qualify only need to successfully complete the course one time during their assessing career.

Prerequisite: None.

Format: Traditional classroom — 2 ½ days and home study.

Qualifying course or 15 hours exam credit

(I-T) 001-034 Township Assessor — Introductory Course

This course is designed for those assessors who are not required by statute to have a designation and applicable maintenance, but who are required to complete an introductory course to qualify for office. The course covers assessment practices, duties, and responsibilities of township assessors, and the statutory authority to perform duties. Currently, it is the only course offered that can be used to meet this requirement. Individuals who have successfully completed this course or Course I-T (001-027), Township Assessor – Introductory Course (also known as Introductory Course for Township Assessors), do not need to repeat this course to qualify. This course may also be used for continuing education credit by students who have already received their CIAO designation. Individuals who need this course to qualify, need to successfully complete this course one time during their assessing careers.

Prerequisite: None.

Format: Traditional classroom — 2 ½ days and home study.

Qualifying course or 15 hours exam credit

General information

The Property Tax Education program provides assessing officials the framework and direction necessary to personalize their continuing education. Several changes have been made effective January 1, 2016, to provide assessors with more options when selecting courses.

Changes for 2016

Beginning January 1, 2016, there are no longer hour restrictions on course levels and categories. Assessing officials are allowed to take an approved class for IDOR credit provided that they have not taken the class within the past 10 years.

We recognize that over time, assessment techniques and methodologies may change. To provide assessing officials the opportunity to stay current with assessment practices, courses may now be repeated for IDOR credit one time every 10 years.

We will allow Continuing Education Instructor credit for courses where the instructor was the sole instructor of the class one time every four-year CIAO cycle period. Instructor credit may be used to meet pre-appointment / pre-election education requirements. However, instructor credit may not be used towards the education stipend. Developer credit will no longer be given.

Certified Illinois Assessing Officer (CIAO) Designation

A student who chooses to obtain a Certified Illinois Assessing Officer Designation from the Illinois Property Assessment Institute (IPAI), must decide on one of three educational paths, Option 1, Option 2, or Option 3.

Option 1 Students choosing Option 1 must complete the following three courses and two elective courses:

► **Required Courses:**

002-251	Basic Assessment Practices, Option 1	(IPAI Course)
002-252	Property Valuation	(IPAI Course)
002-253	Introduction to Mass Appraisal Techniques	(IPAI Course)

► **Elective Courses:**

001-801	I-A	Introduction to Residential Assessment Practices (IDOR Course)
001-807	I-B	Introduction to Commercial Assessment Practices (IDOR Course)
001-803	I-E	Introduction to Sales Ratio Studies (IDOR Course)
001-804	I-F	Introduction to Farm Assessments (IDOR Course)
001-805	I-M	Introduction to Mapping for Assessors (IDOR Course)
002-144		Office Management (Exam only) (IPAI Course)

Note: No substitution of courses is permitted for the CIAO designation.

Option 2 Students choosing Option 2 must complete the following two courses:

► **Required Courses:**

002-250	Basic Assessment Practices, Option 2	(IPAI Course)
003-117, 003-127, 003-892	} Assessment and Appraisal Institute	(IAAO* Course)

002-251, Basic Assessment Practices, Option 1, and 002-250, Basic Assessment Practices, Option 2, are not interchangeable.

Note: No substitution of courses is permitted for the CIAO designation.

Once a student has completed the necessary courses, he or she may apply for the CIAO designation by contacting the IPAI office at 309 862-0300. Designations are awarded and dated the year the applicant took his or her last qualifying course work for the designation.

Option 3 Students choosing Option 3 must complete the following two courses:

► **Required Courses:**

002-251	Basic Assessment Practices, Option 1	(IPAI Course)
002-249	CIAO Option 3 Comprehensive Exam	(IPAI Course)

002-251, Basic Assessment Practices, Option 1, and 002-250, Basic Assessment Practices, Option 2, are not interchangeable.

Note: No substitution of courses is permitted for the CIAO designation.

Additional requirement for Option 3: The candidate must possess an Illinois Certified Real Estate Appraiser License and be in good standing.

Once a student has completed the necessary courses, he or she may apply for the CIAO designation by contacting the IPAI office at **309 862-0300**. Designations are awarded and dated the year the applicant took his or her last qualifying course work for the designation.

* International Association of Assessing Officers

Option 1 Course Descriptions

Basic Assessment Practices, Option 1 (IPAI Course)

002-251 — Option 1 Qualifying Course

This course introduces students to the Illinois property tax system. Course material includes hands-on exercises with the Illinois Property Tax Code and assessment official responsibilities. Participants will cover the office management basics and learn where to find further assistance from public and private sources.

For course dates, locations, and information, please contact the Illinois Property Assessment Institute at: **309 862-0300**.

Property Valuation (IPAI Course)

002-252 — Option 1 Qualifying Course

This is an introductory course on the three approaches to value: cost, sales comparison, and income. This course places emphasis on understanding the duties required of assessment officials, such as discovering and listing property.

For course dates, locations, and information, please contact the Illinois Property Assessment Institute at: **309 862-0300**.

Introduction to Mass Appraisal Techniques (IPAI Course)

002-253 — Option 1 Qualifying Course

This course focuses on mass appraisal techniques such as sales ratio studies and includes an explanation of multipliers. Course material also includes a discussion on exemptions granted to Illinois property owners and other special assessment issues.

For course dates, locations, and information, please contact the Illinois Property Assessment Institute at: **309 862-0300**.

Option 1 Elective Course Descriptions

Beginning January 1, 2016, courses may be repeated for CIAO qualification or continuing education credit as long as 10 years have passed since the class was last taken for credit.

(I-A) 001-801 Introduction to Residential Assessment Practices (IDOR Course)

Students are introduced to mass appraisal fundamentals using the Residential and Apartment sections of the Department's appraisal publications. Topics include mass appraisal theory, market or sales comparison approach to value, cost approach to value, basic land valuation, and the use of property record cards. This course may be used as an elective for CIAO qualification or for continuing education credit.

Prerequisite: None.

Format: Traditional classroom — 2 ½ days and home study.

15 hours exam credit

**(I-B) 001-807
Introduction
to Commercial
Assessment
Practices
(IDOR Course)**

Students will learn mass appraisal fundamentals using the updated Commercial and Industrial sections of the Department's appraisal publications which include major revisions in methodology and assessment practices of commercial properties. Topics include mass appraisal theory, market or sales comparison approach to value, cost approach to value, income approach to value, and the use of property record cards. This course may be used as an elective for CIAO qualification or for continuing education credit. Individuals who have successfully completed the previous I-B courses 001-802 or 001-012 (offered prior to September 2010) may take the new I-B course (001-807) for continuing education exam credit. Courses that are available within the department house are not subject to a level/category.

Prerequisite: None.

Format: Traditional classroom — 2 ½ days and home study.

15 hours exam credit

**(I-E) 001-803
Introduction to Sales
Ratio Studies
(IDOR Course)**

This course introduces students to sales ratio studies in various aspects of the assessment and appeal processes. Course material includes basic application of some measures of uniformity, trending, and the practical use of Real Estate Transfer Declarations. This course may be used as an elective for CIAO qualification or for continuing education credit.

Prerequisite: None.

Format: Traditional classroom — 2 ½ days and home study.

15 hours exam credit

**(I-F) 001-804
Introduction to Farm
Assessments
(IDOR Course)**

Students will gain basic, practical knowledge of how to assess farmland and farm buildings for real estate purposes using exercises and cost schedules. Additional topics include components of the Farmland Assessment Law, important publications that have a role in the assessment process, and slope and erosion tables. This course may be used as an elective for CIAO qualification or for continuing education credit. **Prerequisite:** None.

Format: Traditional classroom — 2 ½ days.

15 hours exam credit

**(I-M) 001-805
Introduction
to Mapping for
Assessors
(IDOR Course)**

Students receive a basic, working knowledge of mapping. Mapping terminology, math for mapping purposes, land measurements, legal descriptions, computerized mapping and geographic information systems, aerial photography, soil maps, and the property index number and its relationship to the rectangular survey system are also covered. This course may be used as an elective for CIAO qualification or for continuing education credit.

Prerequisite: None.

Format: Traditional classroom — 2 ½ days and home study.

15 hours exam credit

**Office Management
(IPAI Course)**

002-144 — EXAM ONLY

**Option 1 Elective for
CIAO designation**

This course is an introduction to establishing and administering an assessment office. The course covers budgeting and personnel procedures along with record keeping and public relations.

For course dates, locations, and information, please contact the Illinois Property Assessment Institute at: **309 862-0300**.

Option 2 Course Descriptions

**Basic Assessment
Practices, Option 2
(IPAI Course)**

**002-250 — To be paired
with IAAO Courses**

This course is a combination of the Option 1 courses, Basic Assessment Practices, and the Introduction to Mass Appraisal Techniques. It covers issues that are specific to the Illinois property tax system that would not be covered in IAAO curriculum.

For course dates, locations, and information, please contact the Illinois Property Assessment Institute at: **309 862-0300**.

**Assessment and
Appraisal Institute
(IAAO Course)**

**003-117, 003-127,
003-892**

The Assessment and Appraisal Institute provides intensive two-week instruction on the principles and practices of real property appraisal as contained in IAAO Course 101, Course 102, and the Standards of Practice and Professional Ethics Workshop. It is designed to provide appraisal knowledge and skills in a highly concentrated format.

For course dates, locations, and information, please contact the International Association of Assessing Officers at: **816 701-8100**.

**Basic Assessment
Practices, Option 1
(IPAI Course)**

002-251

This course introduces students to the Illinois property tax system. Course material includes hands-on exercises with the Illinois Property Tax Code and assessment official responsibilities. Participants will cover the office management basics and learn where to find further assistance from public and private sources.

For course dates, locations, and information, please contact the Illinois Property Assessment Institute at: **309 862-0300**.

Option 3 Course Descriptions

CIAO Option 3 Comprehensive Exam (IPAI Course) 002-249

This course is a home-study course comprised of four courses. Illinois Department of Revenue courses include Introduction to Residential Assessments and Introduction to Commercial Assessments. The Illinois Property Assessment Institute courses include Property Valuation and Introduction to Mass Appraisal Techniques. It is designed for appraisers who hold a certified Illinois Real Estate Appraisal License.

For information, please contact the Illinois Property Assessment Institute at: **309 862-0300**.

CIAO Designation Maintenance

Effective January 1, 2011, everyone who holds a Certified Illinois Assessing Officer (CIAO) designation is required to complete continuing education to maintain the designation. Sixty hours of maintenance credit are required during each 4-year cycle.

Cycle # 1 – January 1, 2011 through December 31, 2014 (complete)

Cycle # 2 - January 1, 2015 through December 31, 2018

Cycle # 3 - January 1, 2019 through December 31, 2022

Cycle # 4 - January 1, 2023 through December 31, 2026

You may take any course approved by the Illinois Department of Revenue for stipend or election purposes (including those offered by IPAI, IDOR, and IAAO, as well as classes offered by other approved providers). If you do not complete the required education by the end of the 4-year cycle (December 31 of the fourth year), your CIAO designation will expire on January 1. The IPAI will notify you and the Illinois Department of Revenue that your designation has expired.

If your designation has expired but you would like or need to hold a CIAO designation, you will need to complete the qualifying process again. Depending on other qualifications or licenses you may hold, you will need to complete all the requirements of one of the following Qualifying options:

- CIAO Option 1
- CIAO Option 2
- CIAO Option 3

For more information concerning CIAO Designation Maintenance, contact the Illinois Property Assessment Institute at 309 862-0300.

Township and Multi-township Assessor pre-election and pre-appointment qualifications

All candidates for township or multi-township assessor must file a certificate of qualifications with their nomination papers under Section 2-45 of the Property Tax Code (35 ILCS 200/2-45). Candidates who are filing nomination papers, participating in a caucus, or participating as a write-in candidate must meet one of the minimum education requirements described below. The requirements for township or multi-township assessors are generally based upon the equalized assessed value (EAV) of the assessment jurisdiction. Individuals who are being appointed to fill a vacancy or individuals contracting to do the work in a jurisdiction must also meet the applicable education requirements.

Introductory assessment jurisdiction

In an **introductory assessment jurisdiction** with \$10 million or less in non-farm EAV and less than \$1 million in commercial and industrial EAV, Section 2-45(b) of the Property Tax Code (35 ILCS 200/2-45(b)) requires that a candidate must possess **one** of the following qualifications:

- ▶ Passed the Township Assessor-Introductory Course offered by the Illinois Department of Revenue (IDOR)
- ▶ Passed the Basic Course offered by the Illinois Property Assessment Institute prior to January 1, 1997
- ▶ Possess a designation approved for larger assessment jurisdictions

Intermediate assessment jurisdiction

In an **intermediate assessment jurisdiction** with more than \$10 million in non-farm EAV and less than \$25 million in non-farm EAV and less than \$1 million in commercial and industrial EAV, the qualifications differ depending upon whether the candidate was previously elected in any such jurisdiction.

- ▶ If the candidate has not been previously elected to office in an assessment jurisdiction that in 1994 and thereafter had more than \$10 million and less than \$25 million in non-farm EAV and less than \$1 million in commercial and industrial EAV, Section 2-45(d) of the Property Tax Code (35 ILCS 200/2-45(d)) requires that a candidate must possess one of the qualifications for an introductory assessment jurisdiction under Section 2-45(b).
- ▶ If the candidate was previously elected to office in an assessment jurisdiction that in 1994 and thereafter had more than \$10 million and less than \$25 million in non-farm EAV and less than \$1 million in commercial and industrial EAV, Section 2-45(d) of the Property Tax Code (35 ILCS 200/2-45(d)) requires that a candidate must possess **one** of the designations for a larger assessment jurisdiction under Section 2-45(c).

Larger assessment jurisdiction

In a **larger assessment jurisdiction** with more than \$25 million in non-farm EAV or more than \$1 million in commercial and industrial EAV, Section 2-45(c) of the Property Tax Code (35 ILCS 200/2-45(c)) requires that a candidate must possess **one** of the following designations:

- ▶ An active Certified Illinois Assessment Officer (CIAO) certificate from the Illinois Property Assessment Institute (IPAI) with either
 - (a) additional training (continuing education) as required under Section 4-10 of the Property Tax Code,*
 - (b) successful completion of a minimum of 360 additional hours of department approved course work (180 hours of which must have been courses with written examinations) if an individual has served as a township or multi-township assessor for 12 years or more, or
 - (c) successful completion of a minimum of 300 additional hours of department approved course work (150 of which must have been courses with written examinations,) with an additional 15 hours of course credit in the 4 years preceding participation as a candidate in any election, or appointment to the office of township assessor.
- ▶ A Certified Assessment Evaluator (CAE) or Residential Evaluation Specialist (RES) designation from the International Association of Assessing Officers (IAAO).
- ▶ A Residential Member (RM) designation, Member Appraisal Institute (MAI) designation, Senior Real Estate Analyst (SREA) designation, Senior Real Property Appraiser (SRPA) designation, or Senior Residential Appraiser (SRA) designation from the Appraisal Institute.
- ▶ A Member (IFA) designation, Senior Member (IFAS) designation, or Appraiser-Counselor (IFAC) designation from the National Association of Independent Fee Appraisers.
- ▶ A Member (ASA) designation from the American Society of Appraisers.
- ▶ A professional designation by any other appraisal or assessing association approved by the department.

Candidates who plan to use either the department's Township Assessor — Introductory Course or the Certified Illinois Assessing Officer designation from the IPAI will need to complete the Pre-appointment/Pre-election Certification Application for a Certificate of Qualification. Candidates who are planning to use one of the other approved designations in Section 2-45 will need to request a letter of qualification from those organizations. The letter of qualification from other organizations should specify the type of designation, membership status, and the time period for which the candidate qualifies.

For any additional information regarding the education requirements for township or multi-township assessor, contact the Assessment Education Unit at: **217 785-6636** or by email at: **rev.proptaxed@illinois.gov**.

* If the CIAO designation is awarded in the prior year or the same year of the appointment or before filing the nomination papers for election, the person will not be required to have additional training under Section 4-10 of the Property Tax Code.

Supervisor of Assessments qualifications

An individual may use one of the designations listed below to meet the educational qualifications to be appointed to, or run for, the position of supervisor of assessments. However, the applicant must satisfy the continuing education requirement to file nomination papers or participate as a candidate in any election, be elected to, or be appointed to the office of supervisor of assessments.

To be eligible, an individual must meet **all** the qualifications in Section 3-5 of the Property Tax Code (35 ILCS 200/3-5). The qualifications are listed below:

- ▶ Have two years experience in the field of property sales, assessments, finance, or appraisals.
- ▶ Pass an examination conducted by the Illinois Department of Revenue. Grades are good for two years from the date they are taken or as long as the supervisor of assessments is in continuous service.
- ▶ Possess **one** of the following:
 - 1 An active Certified Illinois Assessing Official (CIAO) certificate from the Illinois Property Assessment Institute with either
 - (a) additional training (continuing education) as required under Section 4-10 of the Property Tax Code,* or
 - (b) successful completion of a minimum of 360 additional hours of Department approved course work (180 hours of which must have been courses with written examinations) if an individual has served as a supervisor of assessments for 12 years or more.
 - 2 Certified Assessment Evaluator (CAE) designation from the International Association of Assessing Officers, plus current continuing education requirements as prescribed by the designating association.
 - 3 Member of the Appraisal Institute (MAI), Residential Member (RM), Senior Real Estate Analyst (SREA), Senior Real Property Analyst (SRPA), or Senior Residential Analyst (SRA) certificate from the Appraisal Institute or its predecessor organizations, plus current continuing education requirements as prescribed by the designating association.

To be eligible to serve as an elected county assessor in St. Clair County, an individual must meet all of the qualifications in Section 3-45 of the Property Tax Code (35 ILCS 200/3-45). The qualifications are listed below.

- ▶ Have at least 2 years experience in the field of property sales, assessments, finance, or appraisals.
- ▶ Possess one of the following:
 - 1 An active Certified Illinois Assessing Officer certificate from the Illinois Property Assessment Institute, or
 - 2 Certified Assessment Evaluator designation from the International Association of Assessing Officers.

For any additional information regarding the education requirements for Supervisor of Assessments, contact the Assessment Education Unit at: **217 785-6636** or by e-mail at: **rev.proptaxed@illinois.gov**.

* If the CIAO designation is awarded in the prior year or the same year of the appointment or before filing the nomination papers for election, the person will not be required to have additional training under Section 4-10 of the Property Tax Code.

Board of Review qualifications

Counties with 100,000 to 3 million in population with appointed board of review members under Section 6-5. Members are required to pass the IDOR examination under Section 6-10 prior to taking office. Members must meet training and experience requirements in property appraisal and property tax administration as determined by the county and must meet the political makeup requirement in Section 6-15.

Counties with less than 100,000 in population with appointed board of review members under Section 6-5 required to pass the IDOR examination under Section 6-10. Members are required to pass the IDOR examination prior to taking office **and** must pass the IDOR board of review class within one year of taking office under Section 6-10. Members must meet training and experience requirements in property appraisal and property tax administration as determined by the county and must meet the political makeup requirement in Section 6-15.

Counties with 150,000 or more and less than 3 million in population which had an elected B/R on January 1, 1993, under Section 6-35 (St. Clair County). There are no qualification requirements in the Property Tax Code.

Counties not under township organization (17 Commission Counties). County commissioners serving on the board of review, or any appointed members under Section 6-30 are required to pass the IDOR examination prior to serving on the board of review under Section 6-32. Appointed Board of Review members must also meet the political makeup requirement in Section 6-34.

Counties with less than 100,000 in population with a board of review elected from districts under Section 6-40 (Christian and Vermilion Counties). Each member must pass the IDOR board of review class within one year of taking office. The **Christian County** board of review members must also pass the IDOR examination prior to taking office as required by county board resolution under Section 6-10.

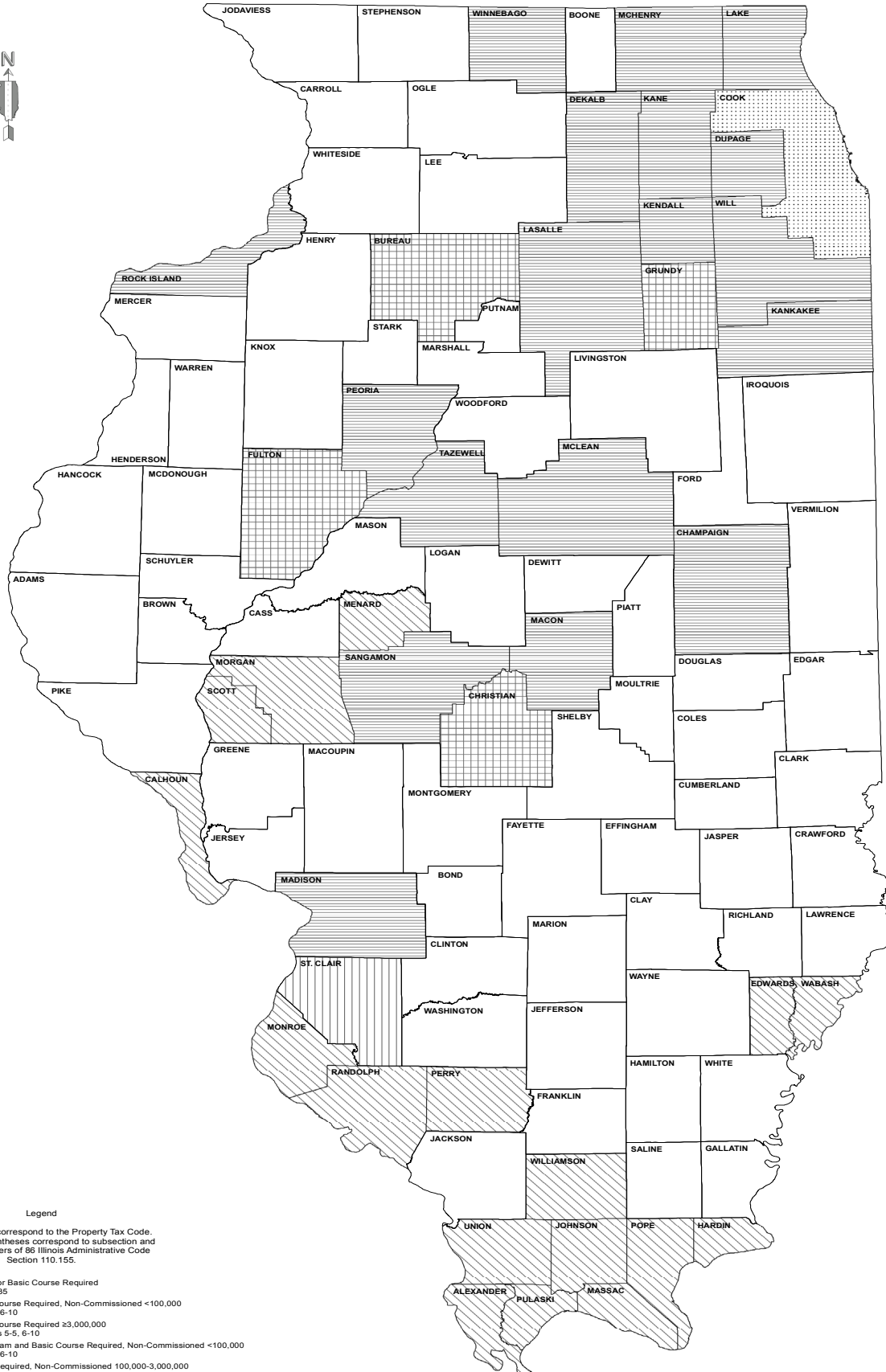
Counties with 3 million or more inhabitants under Section 6-10 (Cook County). Each member must pass the IDOR board of review class within one year after taking office.

Counties with less than 100,000 in population with appointed board of review members under Section 6-5 required to pass the IDOR board of review class under Section 6-10. Members are required to pass the IDOR board of review class within one year of taking office under Section 6-10. Members must meet training and experience requirements in property appraisal and property tax administration as determined by the county and must meet the political makeup required in Section 6-15.

Note: Individuals who successfully completed the *Basic Assessment Practices* course offered by the Illinois Property Assessment Institute, or the Illinois Department of Revenue's I-A and I-B courses prior to January 1, 1997, are considered to have met the basic course requirements.

For any additional information regarding the education requirements for Board of Review, contact the Assessment Education Unit at: **217 785-6636** or by e-mail at: rev.proptaxed@illinois.gov.

Section 110. ILLUSTRATION A Board of Review Course and Exam Requirements



Legend

Sections below correspond to the Property Tax Code. Numbers in parentheses correspond to subsection and paragraph numbers of 96 Illinois Administrative Code Section 110.155.

- a) No Exam or Basic Course Required
Section 6-35
- b).1) Basic Course Required, Non-Commissioned <100,000
Section 6-10
- b).2) Basic Course Required ≥3,000,000
Sections 5-5, 6-10
- b).3) Both Exam and Basic Course Required, Non-Commissioned <100,000
Section 6-10
- b).4) Exam Required, Non-Commissioned 100,000-3,000,000
Section 6-10
- b).5) Exam Required, Commissioned Counties
Sections 6-30, 6-32

Status as of June 8, 2015



Stipend Information

Training stipends

Under Section 4-10 of the Property Tax Code (35 ILCS 200/4-10), the Department awards a stipend to any supervisor of assessments in counties with less than 3 million inhabitants and in which no county assessor has been elected under Section 3-45 (35 ILCS 200/3-45), township assessor, multi-township assessor, deputy assessor, or board of review member who has been awarded a Certified Illinois Assessing Officers designation from the Illinois Property Assessment Institute.

Under Section 4-15 of the Illinois Property Tax Code (35 ILCS 200/4-15), the Department awards a stipend to any supervisor of assessments, township assessor, multi-township assessor, deputy assessor, or board of review member who has earned a Certified Assessment Evaluator certificate from the International Association of Assessing Officers. In addition, the Department awards an additional stipend per year to any supervisor of assessments, township assessor, multi-township assessor, deputy assessor, or board of review member who has been awarded a Residential Evaluation Specialist, Assessment Administration Specialist, or Cadastral Mapping Specialist certificate by the International Association of Assessing Officers, but who has not been awarded a Certified Assessment Evaluator certificate. To continue to be eligible for additional compensation, a supervisor of assessments, township assessor, multi-township assessor, deputy assessor, or board of review member must successfully complete a minimum of 30 hours of qualified continuing education classes. (At least 15 of the 30 hours must be examination credit.)

Approval of Outside Courses

The Illinois Department of Revenue is responsible for approving courses for the continuing education stipend. The Department has approved over 1,000 courses for continuing education credit from over 120 appraisal organizations, universities, community colleges, and approved providers.

To qualify for the continuing education, a course must deal with the cost, market, and income approaches to value; mass appraisal techniques; property tax administration; business and computer techniques as required under Section 4-10. The course must be of adequate substance to warrant approval for continuing education. The Department reserves the right to reevaluate approved courses.

To request course approval for courses that have been taken and not already approved by the Department previously, please submit Form PTAX-1099, Outside Course Approval Form, along with the attachments indicated on the form. The Department reserves the right to request additional information before a submitted course may be approved.

Course developers or providers should contact the Assessment Education Unit at **217 785-6636** or by e-mail at **rev.proptaxed@illinois.gov** for more information concerning course approvals.

It is the individual's responsibility to provide the Department with documentation to verify successful completion of any course not offered by the IPAI or Illinois Department of Revenue.

If there are any questions concerning the approval of any courses for continuing education, contact the Assessment Education Unit at the Department at: 217 785-6636, or by e-mail at: **rev.proptaxed@illinois.gov**.

Stipend Information

Assessor Performance Stipends

Qualifying elected or appointed township or multi-township assessors or chief county assessment officers may petition the Illinois Department of Revenue to receive a \$3,000 monetary bonus based on performance. (See **35 ILCS 200/4-20.**)

Note: Individuals on contract to assess property for an assessment jurisdiction are not eligible to apply for this monetary bonus award because they do not hold the office as required by statute.

To qualify for the monetary bonus award, assessors must meet the requirements identified below.

For counties with more than 50,000 inhabitants, the requirements are

- a three-year average level of assessment between 31 1/3 percent and 35 1/3 percent of the fair cash value for the assessment jurisdiction, and
- a coefficient of dispersion (COD) no greater than 15.00%.

For counties with fewer than 50,000 inhabitants, the requirements are

- a three-year average level of assessment between 31 1/3 percent and 35 1/3 percent of the fair cash value for the assessment jurisdiction, and
- a COD no greater than 30.00%.