

# Illinois Department of Revenue



## Education Program



# Table of Contents

- IDOR Education Program** ..... **5**
  - General information..... 5
  - CIAO designation elective courses and continuing education courses..... 5
  - Qualifying for office ..... 5
  - Course credit eligibility ..... 5
  - Class policy ..... 6
  - Registration information ..... 6
  - Student responsibilities ..... 6
  - Receiving credit for courses taken ..... 6
  - Study material ..... 6
  - Homestudy ..... 6
  - Special accommodations ..... 6
  
- IDOR Course Descriptions** ..... **7**
  
- Education 2000 Program Information** ..... **12**
  - General information..... 12
  - Categories..... 12
  - Hours per level and category ..... 12
  - Explanation of the three levels ..... 13
  - Level 2 “Refresher” course work..... 13
  - New topic, assessment methodology, or technology exception..... 13
  
- CIAO Designation** ..... **14**
  - Certified Illinois Assessing Officer (CIAO) Designation..... 14
    - Option 1 ..... 14
    - Option 2 ..... 14
  
- CIAO Designation Courses** ..... **15**
  - Option 1 Course Descriptions ..... 15
  - Option 1 Elective Course Descriptions..... 15
  - Option 2 Course Descriptions ..... 17
  
- Office Qualifications** ..... **18**
  - Township and Multi-township Assessor pre-election and pre-appointment qualifications..... 18
    - Introductory assessment jurisdiction..... 18
    - Intermediate assessment jurisdiction..... 18
    - Larger assessment jurisdiction ..... 18
  - Supervisor of Assessments qualifications ..... 20
  - Board of Review qualifications ..... 21
  
- Stipend Information** ..... **23**
  
- IDOR Course Registration Form** ..... **25**
  
- IDOR Course Registration Form** ..... **27**
  
- Pre-election/Pre-appointment Certification Application** ..... **29**
  
- Internet Access Request Form** ..... **31**



**General information** The Illinois Department of Revenue's 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**.

Classes are conducted at various locations throughout the state. Upon request, the department will conduct courses at locations other than those listed in the schedule, provided teaching staff is available and 25 or more students are enrolled. An adequate, handicap-accessible classroom facility with an overhead projector and a projection screen must be provided.

Most classes are two-and-one-half day courses with the exam held on the morning of the third day. The "Advanced Special Structures" class is a three day course with an exam held on the afternoon of the third day.

CIAO designation  
elective courses and  
continuing education  
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

In addition, all department courses, with the exception of "Advanced Special Structures" have been approved for 15 hours of examination credit toward the CIAO continuing education requirement. "Advanced Special Structures" has been approved for 22.5 hours of continuing education credits. See Page 14 for additional information on the CIAO designation and Page 15 for course descriptions.

## **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.

## **Course Credit Eligibility**

The "Board of Review — Basic Course" and the "Township Assessor Introductory Course" are also approved for continuing education credit by those students who have already received their CIAO designations. Each course will provide 15 hours of Level 1, Administration, exam credit.

All department classes are described, beginning on Page 7 of this schedule.

## Class policy

- Registration information
- ▶ Registration for all Illinois Department of Revenue classes must be submitted in writing and in **advance** of each course. Registration forms may either be mailed or faxed to the department. The address and fax numbers are on the registration form. The registration form can be found on Pages 25 and 27 of this course schedule.
  - ▶ 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 25 people.

## Student responsibilities

- ▶ Each student should have a noiseless calculator with a large-digit capacity, note pad, and pencils. A 2” three-ring binder to organize course material and a highlighter are also helpful.
- ▶ Class participants must provide their own meals and lodging (if required).

## Receiving credit for courses taken

- ▶ Class attendance is mandatory. A minimum passing score is 70%.
- ▶ For scores of less than 66% on courses offered in the traditional classroom format, exams cannot be retaken without repeating the course. Students scoring a 66% or 68% on non-homestudy courses may retake the exam one time without repeating the course. There is no limit on the number of re-takes for homestudy course exams.

## Study material

- ▶ Glossary of terms and formulas for class are now available on the department’s web site at **tax.illinois.gov**.

## Homestudy

- ▶ The 1-BR, Board of Review — Basic Course, the 1-T, Township Assessor Introductory Course, 1-A, Introduction to Residential Assessment Practices, 1-B, Introduction to Commercial Assessment Practices, and 1-E, Introduction to Sales Ratio Studies, are all currently offered in the homestudy format. For additional information, contact Linda Williamson at 217 782-2818 or email her at **linda.williamson@illinois.gov**.

## Special accommodations

- ▶ While all department classes are held at facilities that are handicap accessible, 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 Rebecca Redenbo at 217 785-7311 or email her at **rebecca.redenbo@illinois.gov**, at least two weeks prior to the class to discuss how we may be of assistance.

## (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. Individuals who have successfully completed this course or Course I-A (001-011), Introduction to Residential Assessment Practices (also known as I-A, Rural and Residential Workshop), may not repeat this course as an elective for CIAO qualification or for continuing education credit.

**Prerequisite:** None. **Format:** Traditional classroom — 2 ½ days, and homestudy.

**Level 1, Residential — 15 hours exam credit**

## (I-B) 001-802 Introduction to Commercial Assessment Practices\*

Students learn 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 this course or Course I-B (001-012), Introduction to Commercial Assessment Practices (also known as I-B, Commercial and Industrial Workshop), may not repeat this course as an elective for CIAO qualification or for continuing education credit.

**Prerequisite:** None. **Format:** Traditional classroom — 2 ½ days, and homestudy.

**Level 1, Commercial — 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. Individuals who have successfully completed this course or Course I-C (001-013), Land Valuation, may not repeat this course for continuing education credit.

**Prerequisite:** None. **Format:** Traditional classroom — 2 ½ days.

**Level 1, Land — 15 hours exam credit**

## (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. Individuals who have successfully completed this course or Course I-D (001-014), Math for Assessing Officials (also known as I-D, Mathematics for Assessors), may not repeat this course for continuing education credit.

**Prerequisite:** None. **Format:** Traditional classroom — 2 ½ days.

**Level 1, Statistics — 15 hours exam credit**

---

\* Elective Course for CIAO

(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 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. Individuals who have successfully completed this course or Course I-E (001-015), Introduction to Sales Ratio Studies (also known as I-E, The Equalization Process), may not repeat this course as an elective for CIAO qualification or for continuing education credit.

**Prerequisite:** None. **Format:** Traditional classroom — 2 ½ days and homestudy.

**Level 1, Statistics — 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. Individuals who have successfully completed this course or Course I-F (001-016), Introduction to Farm Assessments (also known as I-F, Farm Assessments), may not repeat this course as an elective for CIAO qualification or for continuing education credit.

**Prerequisite:** None. **Format:** Traditional classroom — 2 ½ days.

**Level 1, Land — 15 hours exam credit**

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

This course introduces the student to the key county offices that 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. Individuals who have successfully completed this course or Course I-I, (001-018), Introduction to Property Tax, may not repeat this course for continuing education credit.

**Prerequisite:** None. **Format:** Traditional classroom — 2 ½ days.

**Level 1, Theory – 15 hours exam credit**

(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. Individuals who have successfully completed this course or Course I-M (001-017), Introduction to Mapping for Assessors (also known as Mapping for Assessors), may not repeat this course as an elective for CIAO qualification or for continuing education credit.

**Prerequisite:** None. **Format:** Traditional classroom — 2 ½ days.

**Level 1, Land – 15 hours exam credit**

---

\* Elective Course for CIAO

## (II-S) 001-029 Assessment of Special Structures

This intermediate course explains the fundamentals of appraising special structures. The course concentrates on specific types of properties (e.g., mobile homes, cellular tower utilities, leaseholds, grain elevators, etc.) and using the department's appraisal publications and *Marshall Valuation Service* to arrive at values. It also covers real vs. personal property, with an emphasis on Property Tax Appeal Board and court cases. This course may be used for continuing education credit. Individuals who have successfully completed this course or Course I-S (001-019), Assessment of Special Structures (also known as I-S, Special Assessments), may not repeat this course for continuing education credit.

**Prerequisite:** I-B, Introduction to Commercial Assessment Practices, or equivalent. **Format:** Traditional classroom — 2 ½ days.

**Level 2, Commercial – 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. Individuals who have successfully completed this course or Course (001-021), Intermediate Residential Assessment Practices (also known as II-A, Intermediate Rural and Residential Workshop), may not repeat this course for continuing education credit.

**Prerequisite:** Introduction to Residential Assessment Practices (I-A), or equivalent. **Format:** Traditional classroom — 2 ½ days.

**Level 2, Residential – 15 hours exam credit**

## (III-B) 001-031 Intermediate Commercial Assessment Practices

A brief review of Course I-B, Introduction to Commercial Assessment Practices, is followed by problem-solving sessions in which the land and improvements of a downtown commercial area are valued using the department's appraisal publications. This course may be used for continuing education credit. Individuals who have successfully completed this course or Course II-B (001-022), Intermediate Commercial Assessment Practices (also known as II-B, Intermediate Commercial and Industrial Workshop), may not repeat this course for continuing education credit.

**Prerequisite:** I-B, Introduction to Commercial Assessment Practices, or equivalent. **Format:** Traditional classroom — 2 ½ days.

**Level 3, Commercial – 15 hours exam 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 will be explained. Students will learn how to calculate various types of factors (e.g., cost, REL, trending, and slope and erosion). Irregular shape land values involving front foot, square foot, and acreage will also be discussed. This course may be used for continuing education credit. Individuals who have successfully completed this course or Course II-D (001-026), Intermediate Math for Assessors (also known as II-D, Mathematics for Assessors) may not repeat this course for continuing education credit.

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

**Format:** Traditional classroom — 2 ½ days.

**Level 2, Statistics – 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. Individuals who have successfully completed this course or Course II-E (001-025), Introduction to Equalization (also known as II-E, Local and State Equalization), may not repeat this course 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.

**Level 2, Statistics – 15 hours exam credit**

## (II-G) 001-038 Commercial Data Gathering

Fundamental to an accurate assessment or appraised valuation is the collection and gathering of good, quality data. Probably the most time-consuming task facing an assessor/appraiser is the job of securing and verifying data. This course has been designed to introduce the student to the types of data required to value specific commercial property types utilizing all three valuation approaches. Topics covered include: influences in determining value, the collection of general, locational, and economic data, specific site and improvement data, and comparative sales, cost, and income and expense data. Key to data collection is the identification of data sources. The course will utilize lecture, discussions, field trip (weather permitting), and a final project in which students will create and design data collection forms for several commercial property types to be used in the field and comparative data verification checklists. Exam/case study project.

**Prerequisite:** I-B, Introduction to Commercial Assessment Practices. The course assumes a working knowledge of the market and income approach to value.

**Format:** Traditional classroom — 2 ½ days.

**Level 2, Commercial – 15 hours exam credit**

(III-S) 001-039  
Advanced Special  
Structures

Single use and unique properties can pose a serious valuation challenge to assessment officials and appraisers. This advanced level course will concentrate on specific types of properties, such as self-storage warehouses, nursing homes, mega-discount and mixed retail stores, car washes, grain elevators, fast-food restaurants, and other “limited market” properties. Through the use of lectures, drills, discussions, and case studies, students will become familiar with the three approaches to value for these special structures. Topics discussed will include highest and best use, market analysis and direct sales comparison, income and expense analysis, replacement cost and market extracted depreciation.

**Prerequisite:** I-B, Introduction to Commercial Assessment Practices. The course assumes a working knowledge of the market and income approach to value.

**Format:** Traditional classroom — 3 days.

**Level 3, Commercial – 22.5 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. Beginning in 2007, 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 need to successfully complete this course one time during their assessing career.

**Prerequisite:** None. **Format:** Traditional classroom — 2 ½ days, and homestudy.

**Qualifying course or Level 1, Administration — 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. Beginning in 2007, 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, need to successfully complete this course one time during their assessing careers.

**Prerequisite:** None. **Format:** Traditional classroom — 2 ½ days, and homestudy.

**Qualifying course or Level 1, Administration — 15 hours exam credit**

General information	The Education 2000 Program provides assessing officials the framework and direction necessary to personalize their continuing education. Within the program, courses have been analyzed for content and assigned to six general categories. Within each category, courses have been slotted into three levels.
Categories	<ul style="list-style-type: none"><li>▶ <b>Administration:</b> Administration of the assessment office; computer usage</li><li>▶ <b>Commercial:</b> Assessment of commercial and industrial property</li><li>▶ <b>Land:</b> Assessment of land; assessment of farmland; mapping; GIS</li><li>▶ <b>Residential:</b> Assessment of residential property</li><li>▶ <b>Statistics:</b> Use of math and statistics in the assessment process</li><li>▶ <b>Theory:</b> Assessment and appraisal theory; legal issues; legislative issues</li></ul>
Hours per level and category	<p><b>Level 1:</b> 180 hours maximum, with up to 45 hours per category</p> <p><b>Level 2:</b> 300 hours maximum, with up to 120 hours per category</p> <p><b>Level 3:</b> No restrictions</p> <p>Once an assessing official has achieved the designated number of either examination or seminar hours for a given category or level, he or she will advance to a new category or level to earn continuing education credits for a stipend. Students may take upper level courses without first completing all hours in the lower levels and return to the lower levels as long as they still have hours available.</p>
Explanation of the three levels	<p><b>Level 1:</b> Level one courses generally require little or no prior experience or knowledge. Level one courses introduce a basic topic, concept, or theory. Level one includes basic administration, residential, commercial, land, statistics, and theory courses. Level one will generally include the following: basic appraisal theory, introduction of the three approaches to value, non-complex residential, commercial, and industrial properties, farmland, basic office administration, and introductory computer classes. Introductory material is featured in this study level. Exams reflect the course material and are of sufficient complexity to warrant credit. There may be several courses that introduce this information. Various organizations may provide different approaches to topics that are somewhat similar in scope, yet when combined give the students a broader base on which to build their skills.</p> <p><b>Level 2:</b> Level two courses usually require some prior experience or knowledge. Level two courses primarily build on materials introduced in the level one categories. This level builds upon the basics and brings the student to a tangibly higher level of expertise. This level may include limited review of basic materials. Courses generally include intermediate concepts, intermediate administrative principles, intermediate computer applications, intermediate theory, and intermediate coverage of the three approaches to value. Level two explores appraisal problems of more complex properties, such as complex residential properties, and commercial/industrial properties of medium complexity. Concepts covered in courses in this level could usually be expanded for in-depth study for level three. Level two courses may require prerequisites. Level two exams should accurately reflect the complexity of the course material and should be clearly more challenging than level one exams.</p>

**Level 3:** Level three courses will generally require a strong background or understanding and will be most likely to require a prerequisite. Level three courses generally build upon concepts covered in level two. These courses will deal with more difficult concepts within the various categories of properties, appraisal processes, and statutory requirements. Courses in level three will generally include advanced assessment or appraisal concepts, advanced theory, advanced administrative practices, advanced computer applications, advanced coverage of the three approaches to value, valuation of special use properties using advanced techniques, and complex application-oriented projects. Level three studies could examine the valuation of complex shopping centers, complex manufacturing structures, and special use properties. Level three exams should accurately reflect the complexity of course material and should be clearly more challenging than level two exams.

**Level 2 “refresher” coursework** - A student may take *any* eligible Level 2 course for which he or she has not previously received credit if he or she has completed either

- ▶ 120 hours credit in Level 3 continuing education coursework **or**
- ▶ 600 total hours continuing education coursework.

**New topic, new assessment methodology, or new technology exception** - If a student has already taken the maximum number of hours in a particular level or category, he or she may take one new additional course in that level or category every five years, if the course meets certain requirements and the student has:

- ▶ Not taken the class previously.
- ▶ Received approval from the department. To receive approval, the student must write a letter to the department that explains why the course is relevant to the student’s current position and jurisdiction (*e.g.*, Our office will begin using GIS and this class will help facilitate successful transition to that technology.”).

**Note:** If a student has 10 years’ or more experience, he or she may take two courses (one for each five years’ experience), but he or she may take only one class every five years thereafter.

## 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 two educational paths, Option 1 **or** Option 2.

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)
001-802 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)
002-254	Office Administration	(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 1-309-862-0300. Designations are awarded and dated the year the applicant took his or her last qualifying course work for the designation.

## 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

### (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. Individuals who have successfully completed this course or Course I-A (001-011), Introduction to Residential Assessment Practices (also known as I-A, Rural and Residential Workshop), may not repeat this course as an elective for CIAO qualification or for continuing education credit.

**Prerequisite:** None. **Format:** Traditional classroom — 2 ½ days, and homestudy.

**Level 1, Residential – 15 hours exam credit**

### (I-B) 001-802 Introduction to Commercial Assessment Practices (IDOR Course)

Students learn 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 this course or Course I-B (001-012), Introduction to Commercial Assessment Practices (also known as I-B, Commercial and Industrial Workshop), may not repeat this course as an elective for CIAO qualification or for continuing education credit.

**Prerequisite:** None. **Format:** Traditional classroom — 2 ½ days, and homestudy.

**Level 1, Commercial – 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 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. Individuals who have successfully completed this course or Course I-E (001-015), Introduction to Sales Ratio Studies (also known as I-E, The Equalization Process), may not repeat this course as an elective for CIAO qualification or for continuing education credit.

**Prerequisite:** None. **Format:** Traditional classroom — 2 ½ days and homestudy.

**Level 1, Statistics – 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. Individuals who have successfully completed this course or Course I-F (001-016), Introduction to Farm Assessments (also known as I-F, Farm Assessments), may not repeat this course as an elective for CIAO qualification or for continuing education credit.

**Prerequisite:** None. **Format:** Traditional classroom — 2 ½ days.

**Level 1, Land – 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. Individuals who have successfully completed this course or Course I-M (001-017), Introduction to Mapping for Assessors (also known as Mapping for Assessors), may not repeat this course for an elective for CIAO qualification or for continuing education credit.

**Prerequisite:** None. **Format:** Traditional classroom — 2 ½ days.

**Level 1, Land – 15 hours exam credit**

**Office**  
Administration  
(IPAI Course)

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.

002-254 — Option  
1 Elective for CIAO  
designation

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

Also Level 1,  
Administration

## 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**.

# Office Qualifications

## 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:

- ▶ A 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 Certification Application on Page 29 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 Rebecca Redenbo at the Illinois Department of Revenue at **217 785-7311** or email at [rebecca.redenbo@illinois.gov](mailto:rebecca.redenbo@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.

# Office Qualifications

## 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 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 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 Rebecca Redenbo at the Illinois Department of Revenue at **217 785-7311** or email at [rebecca.redenbo@illinois.gov](mailto:rebecca.redenbo@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 or more 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 as the board of review, or any appointed members must meet the requirements of Section 6-32. Appointed Board of Review members must also meet the political makeup requirement in Section 6-34.

**Counties 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 as required by county board resolution under Section 6-10.

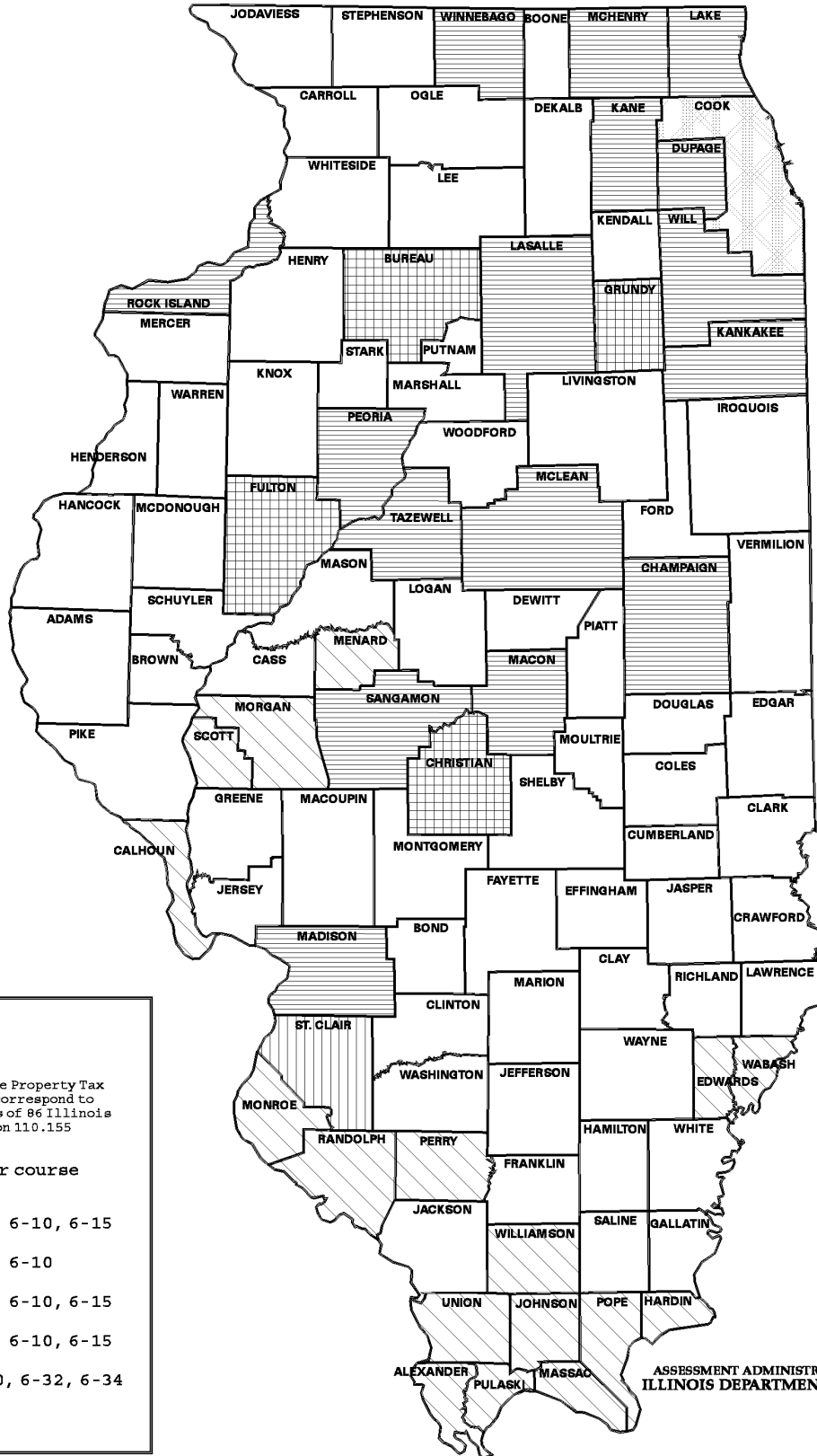
**Counties with 3 million or more inhabitants under Section 6-10 (Cook County).** Each member must pass the IDOR board of review class within one year after taking office.

**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 course requirements for a basic course.







For any additional information regarding the education requirements for Board of Review, contact Rebecca Redenbo at the Illinois Department of Revenue at **217 785-7311** or email at **rebecca.redenbo@illinois.gov**.

Section 110. ILLUSTRATION A State of Illinois 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 86 Illinois Administrative Code Section 110.155

-  a) No examination or course requirements
-  b), 1) Sections 6-5, 6-10, 6-15
-  b), 2) Sections 5-5, 6-10
-  b), 3) Sections 6-5, 6-10, 6-15
-  b), 4) Sections 6-5, 6-10, 6-15
-  b), 5) Sections 6-30, 6-32, 6-34

Status As Of 10-03

ASSESSMENT ADMINISTRATION DIVISION  
ILLINOIS DEPARTMENT OF REVENUE

# Stipend Information

**Training stipends** — Under Section 4-10 of the Property Tax Code (35 ILCS 200/4-10), the department awards \$500 per year 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 \$500 per year 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 \$250 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.)

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 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 and change the amount or type of credit if the situation so warrants.

To request course approval for courses not approved by the department previously, please submit a copy of the course description, outline, time slots for each topic, dates for the course, and copies of all course handouts and materials. In order to receive examination credit, the Illinois Department of Revenue must have a copy of course examinations. Examinations must be stringent enough to warrant examination credit. If no exams are provided, the course may still qualify for seminar credit.

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 Rebecca Redenbo at the Illinois Department of Revenue at **217 785-7311**, or email her at **[rebecca.redenbo@illinois.gov](mailto:rebecca.redenbo@illinois.gov)**.



# IDOR Course Registration Form

For Illinois Department of Revenue (IDOR) courses only

## Read this information first

About registering...

- Register in writing and in advance of each course.
- Use a separate registration form to register for each course.
- Register early to ensure your spot in class. Class size is limited. If you register and find that you cannot attend, please notify us immediately.
- After we receive your registration form, we will send you written confirmation of your registration.
- We reserve the right to cancel any class with an enrollment of fewer than 25 people.
- You are responsible for meals and lodging.

About class...

- Bring a noiseless calculator with a large-digit capacity, a note pad, and pencils to class. You may want to bring a highlighter and a three-ring binder.
- For class times and locations, refer to your confirmation letter.
- Classes begin at 8:30.

Describe the course in which you wish to enroll

Course name \_\_\_\_\_ Location \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

Tell us the following information about yourself

Name \_\_\_\_\_ Job title \_\_\_\_\_

Number and street \_\_\_\_\_ Home phone \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Work phone \_\_\_\_\_

Fax number \_\_\_\_\_ Cell phone \_\_\_\_\_

Social Security number \_\_\_\_ - \_\_\_\_ - \_\_\_\_ Email address \_\_\_\_\_

Township of employment \_\_\_\_\_ Number of years of experience \_\_\_\_\_

County of employment \_\_\_\_\_

Check the appropriate box:

- New address is shown above.
- I am a first-time IDOR student.

Send in your registration

Mail your registration to: ATTN REBECCA REDENBO  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19033  
SPRINGFIELD IL 62794-9033

Call us at: 217 785-7311

or fax: 217 782-9932

or email: [rebecca.redenbo@illinois.gov](mailto:rebecca.redenbo@illinois.gov).

\_\_\_\_\_ For Illinois Department of Revenue Use Only \_\_\_\_\_  
 Logged In (By \_\_\_\_\_)  Confirmed (By \_\_\_\_\_)  Cancelled (By \_\_\_\_\_)



# IDOR Course Registration Form

For Illinois Department of Revenue (IDOR) courses only

## Read this information first

About registering...

- Register in writing and in advance of each course.
- Use a separate registration form to register for each course.
- Register early to ensure your spot in class. Class size is limited. If you register and find that you cannot attend, please notify us immediately.
- After we receive your registration form, we will send you written confirmation of your registration.
- We reserve the right to cancel any class with an enrollment of fewer than 25 people.
- You are responsible for meals and lodging.

About class...

- Bring a noiseless calculator with a large-digit capacity, a note pad, and pencils to class. You may want to bring a highlighter and a three-ring binder.
- For class times and locations, refer to your confirmation letter.
- Classes begin at 8:30.

Describe the course in which you wish to enroll

Course name \_\_\_\_\_ Location \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

Tell us the following information about yourself

Name \_\_\_\_\_ Job title \_\_\_\_\_

Number and street \_\_\_\_\_ Home phone \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Work phone \_\_\_\_\_

Fax number \_\_\_\_\_ Cell phone \_\_\_\_\_

Social Security number \_\_\_\_ - \_\_\_\_ - \_\_\_\_ Email address \_\_\_\_\_

Township of employment \_\_\_\_\_ Number of years of experience \_\_\_\_\_

County of employment \_\_\_\_\_

Check the appropriate box:

- New address is shown above.
- I am a first-time IDOR student.

Send in your registration

Mail your registration to: ATTN REBECCA REDENBO  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19033  
SPRINGFIELD IL 62794-9033

Call us at: 217 785-7311

or fax: 217 782-9932

or email: [rebecca.redenbo@illinois.gov](mailto:rebecca.redenbo@illinois.gov).

\_\_\_\_\_ For Illinois Department of Revenue Use Only \_\_\_\_\_  
 Logged In (By \_\_\_\_\_)  Confirmed (By \_\_\_\_\_)  Cancelled (By \_\_\_\_\_)



# Pre-election/Pre-appointment Certification Application

Please complete this form and return it to the department when you have met your pre-election/pre-appointment qualification requirement. After verification, the department will send you the necessary certification for filing with your local election officials.

## Indicate the certification for which you are applying

Township assessor  
CIAO \_\_\_\_\_  
Introductory \_\_\_\_\_  
Were you elected previously?  Yes  No      Jurisdiction \_\_\_\_\_

Supervisor of assessments

## Indicate the position

Appointed  
 Elected  
 Contractual

## Indicate your time frame and intent

I plan to be appointed on (indicate month and year) \_\_\_\_ / \_\_\_\_ .  
 I plan to file nominating papers in (indicate year) \_\_\_\_ .  
 I plan to participate in a caucus in (indicate year) \_\_\_\_ .

## Tell us the following information about yourself

Name \_\_\_\_\_ Social Security number \_\_\_\_ - \_\_\_\_ - \_\_\_\_  
Number and street \_\_\_\_\_ Township of candidacy \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ County of candidacy \_\_\_\_\_  
Fax number \_\_\_\_\_ Email address \_\_\_\_\_  
Home phone \_\_\_\_\_ Work phone \_\_\_\_\_  
Cell phone \_\_\_\_\_

## Sign here

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Mail this form to:**    ATTN REBECCA REDENBO  
                                 ILLINOIS DEPARTMENT OF REVENUE  
                                 PO BOX 19033  
                                 SPRINGFIELD IL 62794-9033

Call us at: **217 785-7311**  
or fax:     **217 782-9932**  
or email:   **rebecca.redenbo@illinois.gov**

\_\_\_\_\_ For Illinois Department of Revenue Use Only \_\_\_\_\_

Certified \_\_\_\_\_ Date \_\_\_\_\_



# Internet Access Request Form

Tell us the following information about yourself

Name \_\_\_\_\_ Daytime phone \_\_\_\_\_

Number and street \_\_\_\_\_ Email address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Social Security number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Driver's license number \_\_\_\_\_ State \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
Month Day Year

Send in your application

Mail this application to: ATTN REBECCA REDENBO  
ILLINOIS DEPARTMENT OF REVENUE 4-500  
PO BOX 19033  
SPRINGFIELD IL 62794-9033

Call us at: 217 785-7311

Fax: 217 782-9932

Email: [rebecca.redenbo@Illinois.gov](mailto:rebecca.redenbo@Illinois.gov)

## Internet Access

Assessing officials with Internet access can now view their personal education transcript information through the Internet. The program allows users access to their personal records only. The program provides for controlled access through the use of a personal identification number and other information for authenticating users. To receive directions to the site and to obtain their personal password, individuals who wish to participate in the program should complete the application form and return it to the department.







Printed by authority of the State of Illinois  
(250 - 12/08 - 2090414)