

# 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
  - Class policy ..... 6
  - Registration information ..... 6
  - Student responsibilities ..... 6
  - Retaking an examination..... 6
  - Study material ..... 6
  - Home study ..... 6
  - Special accommodations ..... 6
  
- IDOR Course Descriptions ..... 7**
  
- Education 2000 Program Information..... 13**
  - General information..... 13
  - Categories ..... 13
  - Hours per level and category ..... 13
  - Explanation of the three levels ..... 13
  
- CIAO Designation ..... 15**
  - Certified Illinois Assessing Officer (CIAO) Designation ..... 15
  - Option 1 ..... 15
  - Option 2 ..... 15
  - Option 3 ..... 15
  
- CIAO Designation Courses..... 16**
  - Option 1 Course Descriptions ..... 16
  - Option 1 Elective Course Descriptions ..... 16
  - Option 2 Course Descriptions ..... 19
  - Option 3 Course Descriptions ..... 19
  
- Office Qualifications..... 20**
  - Township and Multi-township Assessor pre-election and pre-appointment qualifications ..... 20
  - Introductory assessment jurisdiction ..... 20
  - Intermediate assessment jurisdiction ..... 20
  - Larger assessment jurisdiction..... 20
  - Supervisor of Assessments qualifications ..... 22
  - Board of Review qualifications ..... 23
  
- Stipend Information..... 25**
  
- IDOR Course and Home Study Exam Registration Form ..... 27**
  
- Pre-election/Pre-appointment Certification Application ..... 29**
  
- Internet Access Request Form..... 31**



## 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**.

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, a projection screen, and an extension cord must be provided.

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 20-23 for additional information regarding office qualifications.

## 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 be e-mailed, mailed, or faxed to the department. The address and fax number are on the registration form. The registration form can be found on Page 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 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 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](http://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: **217 782-2818** or e-mail at: [rev.proptaxed@illinois.gov](mailto:rev.proptaxed@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 our Assessment Education Unit at: **217 782-2818** or at [rev.proptaxed@illinois.gov](mailto:rev.proptaxed@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 home study.

**Level 1, Residential — 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 courses 001-802 or 001-012 (offered prior to September 2010) may take this course (001-807) for continuing education exam credit. Individuals who have successfully completed this course may not repeat it as an elective for CIAO qualification or for continuing education credit.

**Prerequisite:** None.

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

**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**

---

\* 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. 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**

## **(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. 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 home study.

**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 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. 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**

\* 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. 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 and home study.

**Level 1, Land – 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**

## **(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.

**Level 2, Residential – 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,

---

\* Elective Course for CIAO

general retails, convenience stores with gas, downtown mixed use of retail and 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.

**Level 2, Commercial – 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. 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 course.

**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**

## **(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 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. 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 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**
- ▶ **Administration:** Administration of the assessment office; computer usage
  - ▶ **Commercial:** Assessment of commercial and industrial property
  - ▶ **Land:** Assessment of land; assessment of farmland; mapping; GIS
  - ▶ **Residential:** Assessment of residential property
  - ▶ **Statistics:** Use of math and statistics in the assessment process
  - ▶ **Theory:** Assessment and appraisal theory; legal issues; legislative issues

### Hours per level and category

**Level 1:** 180 hours maximum, with up to 45 hours per category

**Level 2:** 420 hours maximum, with no restrictions

**Level 3:** No restrictions

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.

### Explanation of the three levels

**Level 1:** 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.

**Level 2:** 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 clearly be more challenging than level one exams.

**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.

## Certified Illinois Assessing Officer (CIAO) Designation

### Level 1, Administration

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

### (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 home study.

**Level 1, Residential – 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. Individuals who have successfully completed 001-807 as a CIAO elective or for continuing education credit may not receive continuing education credit for the 001-503 course.

**Prerequisite:** None.

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

**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, 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. 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 home study.

**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 and home study.

**Level 1, Land – 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**.

## Option 3 Course Descriptions

**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**.

**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**.

## 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 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 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 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.

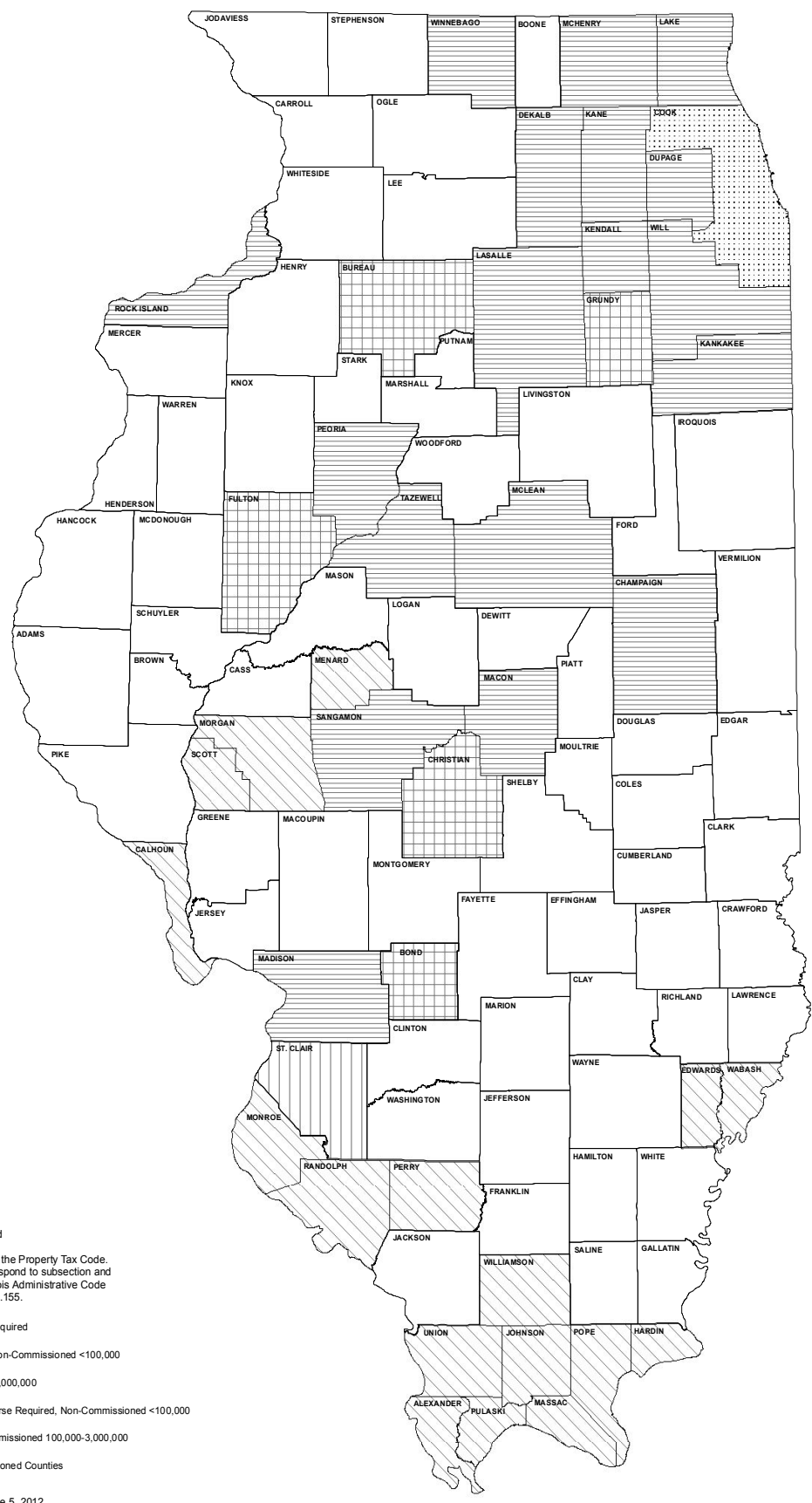
**Counties with less than 100,000 in population with appointed board of review members under Section 6-5 required to pass the IDOR board of review class under Section 6-10.** Members are required to pass the IDOR board of review class within one year of taking office under Section 6-10. Members must 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](mailto: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 86 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 5, 2012





# 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.)

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 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 the Assessment Education Unit at the department at: **217 785-6636**, or by e-mail at: **rev.proptaxed@illinois.gov**.



**About registering...**

- Submit a separate registration form in advance for each course, or to retake an exam (see Education Program, "Retaking an examination" for details) or to request a Home study exam.
- Register early to insure your spot in the class or Home study/Retake exam. 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 confirmation of your registration.
- We reserve the right to cancel any class or examination with an enrollment of fewer than 25 people.
- You are responsible for meals and lodging.

**About classes or examinations...**

- Bring a noiseless calculator with a large-digit capacity, a note pad, and pencils to class or examination. For class only, you also may want to bring a highlighter and a 2 inch three-ring binder.
- For class or examination times and locations, refer to your confirmation letter.
- Class begin at 8:30 a.m. — attendance is mandatory.
- You may retake a course, however you will not receive credit from IDOR.
- Home study/Retake exams: Morning (begins at 9:30 a.m.) and afternoon (begins at 1:00 p.m.)
- Department education information and Home study course materials are available at [tax.illinois.gov](http://tax.illinois.gov).

**Describe the course in which you wish to enroll.**

Course name \_\_\_\_\_ Location \_\_\_\_\_ Course Date \_\_\_/\_\_\_/\_\_\_

**1 Check one:**  Class  Morning exam  Afternoon exam

**2 Tell us the following information about yourself.**

First-time student  Retaking course - Check here if your address has changed: \_\_\_\_\_

Name \_\_\_\_\_ Job title \_\_\_\_\_ No. of years \_\_\_\_\_

Number/street \_\_\_\_\_ County of employment \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_ ZIP \_\_\_\_\_ Township of employment \_\_\_\_\_

Email \_\_\_\_\_ Work telephone (\_\_\_\_)\_\_\_\_-\_\_\_\_

Social Security number\* \_ \_ - \_ - \_ Home telephone (\_\_\_\_)\_\_\_\_-\_\_\_\_

\*First-time students must provide all nine digits. Cell phone (\_\_\_\_)\_\_\_\_-\_\_\_\_

Returning students may provide the last four digits only. Fax number (\_\_\_\_)\_\_\_\_-\_\_\_\_

**Send your registration to:**

**ASSESSMENT EDUCATION UNIT MC 4-500**  
**ILLINOIS DEPARTMENT OF REVENUE**  
**PO BOX 19033**  
**SPRINGFIELD IL 62794-9033**

Call weekdays: **217 782-2818** or **217 785-6636**  
 Fax: **217 782-9932**  
 Email: **rev.proptaxed@illinois.gov**  
 Web site: **tax.illinois.gov**

\_\_\_\_\_ For Illinois Department of Revenue use only \_\_\_\_\_

Logged In (\_\_\_\_)  Confirmed (\_\_\_\_)  Canceled (\_\_\_\_)



# 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 or enter into a contract on (write month and year) \_\_\_\_ / \_\_\_\_\_.  
 I plan to file nominating papers in (write year) \_\_\_\_\_.  
 I plan to participate in a caucus in (write 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 \_\_\_\_\_ E-mail address \_\_\_\_\_  
Home phone \_\_\_\_\_ Work phone \_\_\_\_\_  
Cell phone \_\_\_\_\_

## Sign here

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

**Mail this form to:** ASSESSMENT EDUCATION UNIT MC 4-500  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19033  
SPRINGFIELD IL 62794-9033

Call us at: **217 785-6636**  
or fax: **217 782-9932**  
or e-mail: **rev.proptaxed@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 \_\_\_\_ - \_\_\_\_ - \_\_\_\_

Middle 4 digits of driver's license number \_\_\_\_\_ State \_\_\_\_\_  
Required

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

## Send in your application

Mail this application to: ASSESSMENT EDUCATION UNIT MC 4-500  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19033  
SPRINGFIELD IL 62794-9033

Call us at: **217 785-6636**  
Fax: **217 782-9932**  
Email: **rev.proptaxed@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.

