

# PROPERTY TAX BULLETIN BOARD

(Updated 05-11-2012)

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## CERTIFIED ILLINOIS ASSESSING OFFICER DESIGNATION

Effective January 1, 2011, all recipients of the Certified Illinois Assessing Officer (CIAO) designation will be required to complete continuing education to maintain the designation. Information regarding the maintenance of the CIAO designation can be found by linking to the Illinois Property Assessment Institute's "Frequently Asked Questions". Here is the link:

<http://www.ipaionline.com/IPAI/ciaocont.htm>

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## 2012 PROPERTY TAX COURSE SCHEDULE

The 2012 Course Schedule is now available. The department is no longer mailing individual transcripts and course schedules. The department encourages students to apply for internet access to view their transcripts. To obtain access information and a password, please complete the application found in the "Education" area of our website. For individuals who do not have Internet access, transcripts and schedules will be mailed upon request.

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## NEW IDOR CLASSES

**1-B INTRODUCTION TO COMERCIAL ASSESSMENTS**-A new Introduction to Commercial Assessments class will be offered which includes major revisions in methodology and assessment practices of commercial properties. The new 1-B course will available as an elective for CIAO qualification, or 15 hours of Level 1-commercial continuing education exam credit. Anyone who has successfully completed the 1-B course prior to September 2010, and/or who has the maximum number of credit hours at Level 1 or Level 1 commercial credit hours, can take the new 1-B course and receive 15 hours of continuing education credit.

**II-B OVERVIEW OF COMMERCIAL ASSESSMENT PRACTICES**-A new II-B course will be offered to acquaint students 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. The course will include some lecture and several valuation problems concerning varying property types found in all jurisdictions. Buildings covered in the case studies will be office building, general retail, convenience store with gas, downtown mixed use of retail and apartments, fast food restaurant, senior housing, self storage warehouse and a two-unit retail center consisting of a national chain grocery store and a general merchandise store such as a dollar store. At 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. It is a 2 ½ day course with **15 hours of seminar credit** in Level 2, Commercial category.

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## **NEW HOME STUDY**

**I-M INTRODUCTION TO MAPPING FOR ASSESSORS** is now available in the home study format, and can be found at the following link:

<http://tax.illinois.gov/LocalGovernment/PropertyTax/PTAX-1-M.pdf>

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## **PRE-APPOINTMENT/ELECTION CERTIFICATION**

Candidates for the positions of township assessor or chief county assessment officer, **must** file a certificate of qualification at the time they participate as a candidate for election, appointment, or to contract to do the work. An application for certification can be found in the "Education" area of this web site. Anyone with questions concerning qualifications or certification should contact Linda Williamson at 217 782-2818 or by email at [LINDA.WILLIAMSON@illinois.gov](mailto:LINDA.WILLIAMSON@illinois.gov).

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## **REGISTRATION FOR HOMESTUDY EXAMINATIONS**

Homestudy examination dates are listed in the course schedule. Space is limited so registration for all homestudy examinations must be submitted in writing at least one week prior to the examination date. An examination application will be included with all homestudy material.

Homestudy course material is available in a PDF format in the “Education” section of this website. Materials for all homestudy courses can also be obtained by sending in a course registration form indicating that the homestudy format is requested.

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## **RE-TAKING OF EXAMINATIONS WITHOUT REPEATING CLASSES**

Any student who receives a score of 60% to 68% on a department course examination may re-take the examination one time within 6 months of the original test date without repeating the class. Students who score lower than the required 60% must repeat the course. Re-take examinations will only be offered at the homestudy examination sites. Courses available in the homestudy format are not limited to a score or the number of times the examination may be repeated. Space is limited so registration for all re-take examinations must be submitted in writing or email to [LINDA.WILLIAMSON@illinois.gov](mailto:LINDA.WILLIAMSON@illinois.gov) at least one week prior to the examination date. An examination application will be included with the grade letter for all eligible participants.

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## **EDUCATION 2000 PROGRAM CHANGES BEGINNING 2010**

Level 2 maximum hours will increase from 300 to 420 hours. The restriction of 120 hours per category within Level 2 is eliminated (i.e., students may take more than 120 hours in any category – Administration, Commercial, Land, Residential, Statistics, Theory in Level 2). New topic, assessment methodology, or technology exception is eliminated.

When the Education 2000 Program was implemented, all parties recognized the need to review the program periodically to ensure that the Education Program goals were being met. Of particular importance is providing a well-rounded quality program that allows assessing officials to customize their continuing education. A customized program means that assessing officials can take courses in areas where additional expertise is needed and that can be applied when assessing property in their respective jurisdictions. The ultimate goal of the Education Program is improved property assessment practices.

The first program review was in 2004 by the Joint Committee on Reviewing Education 2000 Program and several changes were made in response to the criticism that the program was too restrictive.

In January 2009, the Illinois Department of Revenue convened another committee comprised of members affiliated with the associations from the assessment community to review the program. One of the issues presented is that the Education 2000 Program levels and categories are too restrictive once a student

has taken the maximum number of hours. First, the committee recognizes a need for additional courses in Level 3. Second, the maximum 120 hours per category in Level 2 causes problems for some assessing officials who have taken the maximum number of hours within a category and want to take another class in that same category but encounter resistance from board members if the class will not be considered for the education stipend. While an assessment official may be able to find a Level 2 class to take for continuing education credit to receive the stipend, the committee felt that just “finding a class to take for stipend credit” was not in keeping with the spirit of the Education Program. Some assessing officials can take any courses that are pertinent to their work regardless of receiving credits for the stipend, while others do not have this ability due to budgetary constraints or other pressures.

As part of the 2004 changes, the Joint Review Committee created a “new topic, assessment methodology, or technology exception”. The department was charged with administering this exception and it has proven to be an unwieldy process with few exceptions granted given the constraints imposed and the lack of new courses. The approval process is not transparent and is entirely too difficult to understand or administer programmatically.

In response to these criticisms, the committee reached unanimous consent on three changes. Stated rationale for each of the changes is below.

- **Increase the maximum hours in Level 2 (from 300 to 420 hours)** — Increasing the maximum number of hours in Level 2 to 420 will allow an assessing official with 300 hours in Level 2 to take eight additional Level 2 classes, if needed (two classes each year for four years).
- **Eliminate the 120-hour per-category restriction in Level 2** — Removing the restriction on the number of hours per category allows an individual to take the courses most appropriate for personal and professional development and still qualify for the continuing education stipend.
- **Eliminate the “new topic, assessment methodology, or technology exception”** — Eliminating the “new topic, assessment methodology, or technology exception” solves the administrative and transparency issues raised by the review committee. In addition, the exception is no longer needed because once individual reaches maximum hours in Level 1 (180) and Level 2 (420), he or she may take, under the “refresher” coursework option, any Level 2 class for which he or she has not received credit previously. To take a “refresher course,” a student must have 600 hours of continuing education credit or 120 hours in Level 3.

Removing the maximum hours and category limits for Level 2 will

- 1) enable assessing officials to choose classes that assist them in their work and still allow them to qualify for stipend credits, and
- 2) help improve property assessment practices within their jurisdiction, which is the ultimate goal of the Education Program.

The committee agreed that no changes should be made to Level 1. Level 1 coursework is introductory and designed to encourage assessing officials to have a broad working knowledge in each subject area. By restricting the hours in Level 1 and per category, students are encouraged to take higher-level coursework and to become more proficient in particular areas. The current maximum hours at Level 1 remains unchanged at 180, with a maximum number of 45 hours per category.

The committee has identified other issues and will continue to work toward resolution of those issues identified. Any subsequent changes will be announced by separate communication.

The 2009 Assessor Education Review Committee members and the organizations that they represent are listed below. The department extends its sincere thanks to committee members for their participation and sincere desire to design and maintain a meaningful education program related to property valuation.

Kara Moretto — Illinois Department of Revenue, Chair  
Jo Ellen Mahr — Illinois Department of Revenue  
Dean Michal — Illinois Property Assessment Institute  
Jeff Robinson — Illinois Property Assessment Institute  
John Horbas — Cook County Assessment Office  
Marty Paulson — Illinois County Assessment Officers Association  
Wendy Ryerson — Illinois Association of County Officials  
Carol Perschke — Illinois Assessors Association  
Jim M. Young — Illinois Assessors Association  
Kerry Miller — Illinois Board of Review Association