

# Illinois Department of Revenue



## Property Tax Assessment Education Program



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# **IDOR Property Tax Assessment Education Program**

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## **General information**

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

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

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

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

## **Certified Illinois Assessing Officer (CIAO) designation elective courses**

The following IDOR classes may be used to satisfy the elective requirements for obtaining the 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
- I-I — Introduction to Property Tax

## **Course descriptions**

See the Course Descriptions section on Pages 17-20 for detailed information about the courses offered by IDOR. Note that not all courses are offered every year; the course schedule will provide a list of courses currently offered by IDOR.

## **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 10-13 for additional information regarding office qualifications.

# **IDOR Property Tax Assessment Education Program**

## **Class Policy**

### **Registration information**

- Registration for all IDOR classes must be submitted at least 7 days in **advance** of each course. Registration forms can be found on our website at [tax.illinois.gov](http://tax.illinois.gov), and may be emailed, mailed, or faxed to us.
- 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 us if you register and later determine that you cannot attend.
- You must keep us informed of any address change.
- A written confirmation of registration will be sent to each student upon receipt and processing of the registration form.
- IDOR reserves the right to cancel a class with an enrollment of less than 20 people.

### **Student responsibilities**

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

Class attendance is mandatory. A minimum passing score on examinations is 70 percent.

### **Retaking an examination**

Students who do not pass their examination on non-home study courses may retake the exam 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 available on IDOR’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 more information, contact our Property Tax Assessment Education Unit at **217 524-1274**, or email us at [rev.proptaxed@illinois.gov](mailto:rev.proptaxed@illinois.gov).

### **Special accommodations**

While all IDOR classes are held at facilities that are accessible to persons with disabilities, we recognize that some students may require additional accommodations. Whenever possible, we try to work with individuals to enhance their learning experience and success.

Individuals with documented special physical needs or learning disabilities should contact our Property Tax Education Unit at **217 524-1274**, or email us 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.

# **IDOR Property Tax Assessment Education Program**

The Property Tax Assessment Education Program provides assessing officials the framework and direction necessary to personalize their continuing education. Several changes have been made in recent years to provide assessors with more options when selecting courses.

## **Course credit**

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

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

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

## **Office Qualifications for 2019**

Beginning August 23, 2019, requirements to be elected, appointed, or contracted to office of Township Assessor or Supervisor of Assessments have changed. See Pages 10–12 to review the new requirements to hold office.

## **CIAO Designation Changes**

Beginning January 1, 2018, IDOR class 1-I, Introduction to Property Tax, may now be used as an elective course for achieving CIAO certification.

**Note:** The CIAO required qualifying courses may not be repeated for credit even if 10 years have passed since the course, or its equivalent, was taken. The elective CIAO courses may be repeated for credit as long as 10 years have passed since the course, or an exception course, was last taken.

The Illinois Property Assessment Institute (IPAI) has recently updated the requirements for obtaining a CIAO designation under the Certified Appraiser's option. See Page 8 for details.

# Certified Illinois Assessing Officer (CIAO) Designation

A student who chooses to obtain a CIAO Designation from the IPAI must decide on one of the two educational paths, the Standard Option or the Certified Appraiser's Option.

## Standard Option

Students choosing the standard option must complete the following four required courses and two elective courses.

### Required courses:

- 002-401 Introduction to Assessment in Illinois (formerly, Basic Assessment Practices)
- 002-402 Property Valuation
- 002-403 The Basics of Mass Appraisal (formerly, Introduction to Mass Appraisal Techniques)
- 002-404 Ethics for New Assessment Professionals

### Elective courses: (Pick any two)

- 002-144 Office Management – IPAI course
- 001-801 Introduction to Residential Assessment Practices – IDOR course
- 001-807 Introduction to Commercial Assessment Practices – IDOR course
- 001-803 Introduction to Sales Ratio Studies – IDOR course
- 001-804 Introduction to Farmland Assessments – IDOR course
- 001-805 Introduction to Mapping for Assessors – IDOR course
- 002-222 Communication I & II – IPAI course (new elective in 2018)
- 002-255 Practical Math for Assessment Professionals – IPAI course (new elective in 2018)
- 001-028 Introduction to Property Tax – IDOR Course (new elective in 2018)
- 002-350 Residential Drawings, Fieldwork, and Photographs – Exam (new elective in 2020)

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

## Certified Appraiser's Option

Students choosing the Certified Appraiser's Option must complete the following requirements.

### Courses:

- 002-403 The Basics of Mass Appraisal (IPAI course)
- 001-028 Introduction to Property Tax (IDOR course)

### Exam:

Take and pass a 100-question exam

### Additional Requirement for Certified Appraiser's Option:

The candidate must possess an Illinois Certified General Real Estate Appraiser License or an Illinois Certified Residential Real Estate Appraiser License, and be in good standing.

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

Before a student begins the necessary courses, he or she must apply for the CIAO designation by contacting the IPAI office at **309 862-0300**. Designations are awarded and dated the date the designation was awarded by the IPAI.

See the Course Descriptions section on Pages 17-20 for detailed information about the courses offered by IDOR. Visit the IPAI's website at [ipaieducation.org](http://ipaieducation.org) for detailed descriptions of IPAI qualifying courses.



# **Certified Illinois Assessing Officer (CIAO) Designation**

## **CIAO Designation Maintenance**

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

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

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

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

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

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

Beginning July 1, 2019, CIAO designation holders who had their designations expire after Cycle 2 may apply to have their CIAO reinstated and placed into good standing with the IPAI and IDOR. There are specific requirements that must be met to qualify.

For more information concerning CIAO Designation Maintenance, contact the IPAI at **309 862-0300**, or visit their **website at [ipaieducation.org](http://ipaieducation.org)**.

# Office Qualifications

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## Township and Multi-township Assessor 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.

**Important:** Note that IDOR pre-appointment and pre-election education requirements are different from CIAO maintenance 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 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).

# Office Qualifications

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## 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 currently active CIAO designation from the IPAI.
- A currently active AAS, CAE, or MAS designation from the IAAO.
- A currently active MAI, SREA, SRPA, SRA, or RM designation from the Appraisal Institute.
- A currently active IFA, IFAS, or IFAC designation from the National Association of Independent Fee Appraisers.
- A currently active ASA designation from the American Society of Appraisers.
- A professional designation by any other appraisal or assessing association approved by IDOR.

**All candidates are required to complete the Pre-appointment/Pre-election Certification Application for a Certificate of Qualification.**

For any additional information regarding the education requirements for township or multi-township assessor, contact the Property Tax Assessment Education Program Unit at **217 524-1274**, or by email at **rev.proptaxed@illinois.gov**.

# Office Qualifications

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## 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**.

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 at least two years of experience in the field of property sales, assessments, finance, or appraisals.
- Pass an examination conducted by IDOR. (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. A currently active CIAO designation from the IPAI.
  2. A currently active AAS, CAE, or MAS designatino from the IAAO.
  3. A currently active MAI, SREA, SRPA, or RM designation from the Appraisal Institute.

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 two years of experience in the field of property sales, assessments, finance, or appraisals.
- Possess one of the following:
  1. A currently active CIAO designation the IPAI, or
  2. A currently active CAE designation from the IAAO.

For any additional information regarding the education requirements for Supervisor of Assessments, contact the Property Tax Assessment Education Unit by email at: **rev.proptaxed@illinois.gov**.

# Office Qualifications

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## **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 IDOR's 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 IDOR's examination under Section 6-10.**

Members are required to pass IDOR's 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 IDOR's 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 IDOR's board of review class within one year of taking office. The **Christian County** board of review members must also pass IDOR's 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 IDOR's 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 IDOR's board of review class under Section 6-10.**

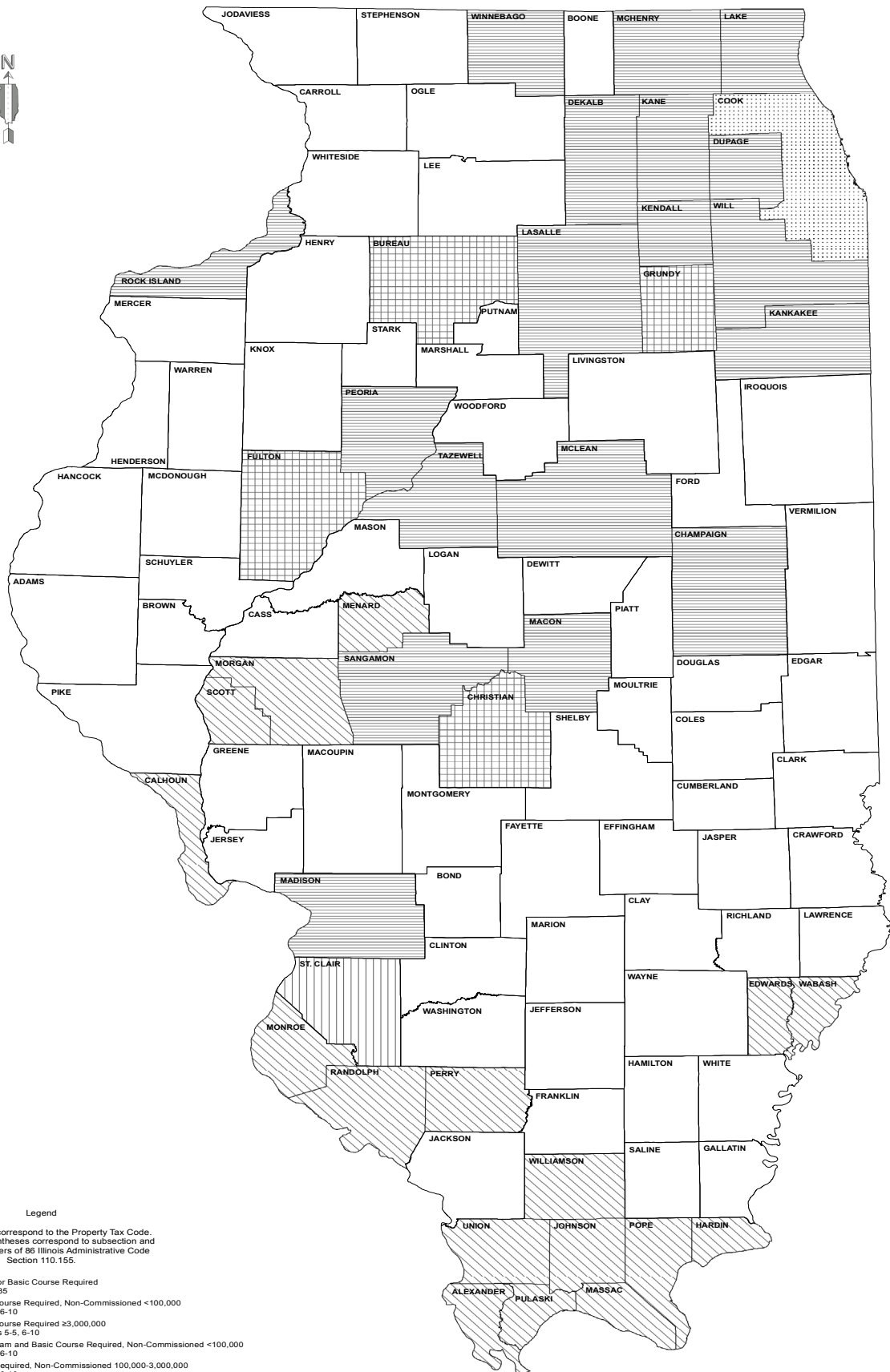
Members are required to pass IDOR's board of review class within one year of taking office under Section 6-10. Members must meet training and experience requirements in property appraisal and property tax administration as determined by the county and must meet the political makeup required in Section 6-15.

**Note:** Individuals who successfully completed the *Basic Assessment Practices* course offered by the IPAI, or IDOR'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 Property Tax Assessment Education Unit by email 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 96 Illinois Administrative Code Section 110.155.

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

Status as of June 8, 2015



# Stipends

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## Training stipends

Under Section 4-10 of the Property Tax Code (35 ILCS 200/4-10), IDOR 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 CIAO designation from the IPAI.

Under Section 4-15 of the Illinois Property Tax Code (35 ILCS 200/4-15), IDOR awards a stipend to any supervisor of assessments, township assessor, multi-township assessor, deputy assessor, or board of review member who has earned a CAE certificate from the IAAO. In addition, IDOR 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 RES, AAS, or CMS certificate by the IAAO, but who has not been awarded a CAE certificate.

To continue to be eligible for additional compensation, a supervisor of assessments, township assessor, multi-township assessor, deputy assessor, or board of review member must successfully complete a minimum of 30 hours of qualified continuing education classes. At least 15 of the 30 hours must be examination credit.

## Approval of outside courses

IDOR is responsible for approving courses for the continuing education stipend. We have approved over 1,000 courses for continuing education credit from over 150 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. IDOR reserves the right to reevaluate approved courses.

To request course approval for courses that have been taken and not already approved by IDOR previously, please submit copies of the course material, including detailed outlines showing the topics covered and the length of the class. IDOR reserves the right to request additional information before a submitted course may be approved.

Course developers or providers should contact the Property Tax Assessment Education Unit by email at [rev.proptaxed@illinois.gov](mailto:rev.proptaxed@illinois.gov) for more information concerning course approvals.

**It is the individual's responsibility to provide us with documentation to verify successful completion of any course not offered by IPAI or IDOR.**

If there are any questions concerning the approval of any courses for continuing education, contact IDOR's Property Tax Assessment Education Unit by email at [rev.proptaxed@illinois.gov](mailto:rev.proptaxed@illinois.gov).

# Stipends

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## Assessor Performance Stipends

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

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

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

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

- a three-year average level of assessment between 31 1/3 percent and 35 1/3 percent of the fair cash value for the assessment jurisdiction, and
- a coefficient of dispersion (COD) no greater than 15 percent.

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

- a three-year average level of assessment between 31 1/3 percent and 35 1/3 percent of the fair cash value for the assessment jurisdiction, and
- a COD no greater than 30 percent.



# IDOR Course Descriptions

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

\* Indicates CIAO qualifying course

## **1-A, Introduction to Residential Assessment Practices\***

**Course #001-801**

### **15 hours exam credit**

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

**Prerequisite:** None.

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

## **1-B, Introduction to Commercial Assessment Practices\***

**Course #001-807**

### **15 hours exam credit**

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

**Prerequisite:** None.

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

## **1-C, Land Valuation**

**Course #001-037**

### **15 hours exam credit**

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

**Prerequisite:** None.

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

## **1-M, Math for Assessing Officials**

**Course #001-036**

### **15 hours exam credit**

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

**Prerequisite:** None.

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

# IDOR Course Descriptions

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## **1-E, Introduction to Sales Ratio Studies\***

**Course #001-803**

### **15 hours exam credit**

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

**Prerequisite:** None.

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

## **1-F, Introduction to Farmland Assessments\***

**Course #001-804**

### **15 hours exam credit**

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

**Prerequisite:** None.

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

## **1-I, Introduction to Property Tax\***

**Course #001-028**

### **15 hours exam credit**

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

**Prerequisite:** None.

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

## **1-M, Introduction to Mapping for Assessors\***

**Course #001-805**

### **15 hours exam credit**

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

**Prerequisite:** None.

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

## **II-A, Intermediate Residential Assessment Practices**

**Course #001-030**

### **15 hours exam credit**

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

**Prerequisite:** None.

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

\* Elective Course for CIAO

# IDOR Course Descriptions

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## **II-A-S, Overview of Intermediate Residential Assessment Practices**      **Course #001-504** **7.5 hours exam credit**

Students will learn mass appraisal fundamentals using the new residential sections of IDOR'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.

## **II-B, Overview of Commercial Cost Approach**      **Course #001-808** **15 hours exam credit**

Students will be acquainted with the new methodologies and cost schedules of the updated commercial and industrial sections of IDOR'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.

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

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

## **II-D, Intermediate Math for Assessors**      **Course #001-033** **15 hours exam credit**

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

**Prerequisite:** Math for Assessing Officials (I-D), or equivalent course.

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

## **II-E, Introduction to Equalization**      **Course #001-032** **15 hours exam credit**

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

**Prerequisite:** Course I-E, Introduction to Sales Ratio Studies, is recommended.

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

# IDOR Course Descriptions

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## **1-BR, Board of Review - Basic Course** **15 hours exam credit or qualifying course**

**Course #001-035**

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.

## **1-T, Township Assessor- Introductory Course** **15 hours exam credit or qualifying course**

**Course #001-034**

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.

