



# **CERTIFIED ILLINOIS ASSESSING OFFICER CODE OF ETHICS & PROFESSIONAL CONDUCT**

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# PREAMBLE

Assessment professionals provide the foundation for a fair and equitable property tax system. To act responsibly, they should reflect upon the wider impacts of their work and consistently strive to achieve the highest ethical standards to maintain the public’s trust.

The Illinois Property Assessment Institute (hereafter referred to as the “IPAI”) establishes this Certified Illinois Assessing Officer Code of Ethics and Professional Conduct (hereafter referred to as the “Code of Conduct”) to inspire and guide the ethical conduct of all current and aspiring assessment professionals. The Code of Conduct is an essential tool used to communicate and promote the highest standards of ethics, education, and professional excellence for the ultimate benefit of all stakeholders. The IPAI recognizes the importance of codifying and making known to the profession, and the general public, the ethical principles that guide the work of assessment professionals.

The Code of Conduct establishes minimal ethical and professional standards by which we as Certified Illinois Assessing Officer designees and candidates (hereafter referred to as “CIAOs”) shall conduct ourselves. CIAOs, however, must do more than the minimum. From what we say and what we do in our interactions with other assessment officials, employees, elected and appointed officials, constituents, and property owners, we must set the standard for professionalism in our industry.

Ensuring the public’s trust and engaging in our work for the public good is our highest priority. This is best accomplished by embodying ethical principles, acting with integrity, embracing best practices, ensuring the respect of all people, and stewarding excellence in our deeds and actions. In accepting this Code of Conduct, we CIAOs pledge to conduct ourselves in accordance with the tenets and standards set forth in this document.

## ARTICLE I: IPAI VALUES, VISION, AND MISSION

The Code of Conduct’s foundational blocks are the values, vision, and mission of the IPAI. They are the organization’s guiding principles that influence our work and that of our CIAOs.

### 1.1 OUR CORE VALUES

- a) Collaboration
- b) Continuous Improvement
- c) Connection
- d) Credibility
- e) Impact
- f) Innovation
- g) Professional Development
- h) Service

## 1.2 OUR VISION

To create a culture and network of learning for property assessment professionals through collaboration and innovation.

## 1.3 OUR MISSION

To provide a standard of excellence for the education, credentialing, and continuous development of Illinois property assessment professionals and to promote the fair and equitable assessment of our local communities.

# ARTICLE II: STANDARDS OF ETHICS & PROFESSIONAL DUTY

CIAOs shall conduct themselves in their professional duties in a way that reflects well upon themselves and our profession. Our standards of ethics and professional duty are the fundamental principles and values that guide the behavior of every CIAO.

## 2.1 INTEGRITY

CIAOs must develop and retain the trust of all stakeholders in the property tax cycle by acting with integrity and honesty in their professional interactions. They shall act using factual data, objective thought, unbiased interpretation, and honesty in all conclusions.

## 2.2 RESPECT

CIAOs shall, to the best of their abilities, respect the worth and dignity of all individuals, seek to understand other perspectives, recognize differences, and work to foster an atmosphere of courtesy, consideration, and cooperation in the execution of their duties.

## 2.3 OBJECTIVITY

CIAOs shall exercise independent professional judgment when conducting assessment analysis, making assessment decisions, and in all facets of their professional activities. They must not offer, solicit, or accept any gift, benefit, compensation, or consideration that reasonably could be expected to compromise one's own or another's independence and objectivity.

## 2.4 TRANSPARENCY

CIAOs shall make available all public records in their custody for public review unless such record has been specifically limited or prohibited by law, or the information has been obtained on a confidential basis and the law permits such information to be treated confidentially. CIAOs shall also make reasonable efforts to educate and inform the public about its rights and responsibilities concerning property tax and assessment under Illinois state statute. CIAOs shall also adhere to Illinois laws governing the Freedom of Information Act (FOIA), the Open Meetings Act, and the Local Records Act. These actions lead to greater transparency, accountability, and trust between citizens and officials.

## 2.5 CONFLICT OF INTEREST

CIAOs shall avoid a conflict of interest between their official assessment duties and a competing interest or obligation, whether personal or involving a third-party.

## 2.6 MISREPRESENTATION

CIAOs shall not knowingly make any misrepresentations relating to assessment analysis, decisions, actions, or other professional activities. CIAOs shall not misrepresent having a professional designation, certification, or degree that has not been conferred.

## 2.7 MISCONDUCT

CIAOs shall not engage in any conduct involving dishonesty, fraud, or deceit, or commit any act that reflects adversely on the reputation and integrity of the assessment profession. CIAOs shall not knowingly violate or engage in any conduct that leads to a conviction for a crime involving fraud, dishonesty, false statements, or ethical dishonor, nor shall CIAOs knowingly assist in the violation of any laws, rules or regulations pertaining to the same.

## 2.8 IMPROPRIETY

CIAOs shall conduct their professional duties in a manner that will not create impropriety or even the appearance of impropriety.

## 2.9 ACCOUNTABILITY

CIAOs are accountable to the public, tax district representatives, other government officials, employers, and employees. CIAOs should utilize public resources in a responsible, efficient, and deliberate manner, and accept accountability for their actions in order to maintain the trust of all stakeholders.

## 2.10 KNOWLEDGE OF THE LAW

CIAOs shall perform all duties in a manner consistent with Illinois statutes and laws, and must understand and apply all applicable rules and regulations, including the Code of Conduct, of any government, regulatory organization, licensing agency, or professional association governing CIAOs professional activities.

## 2.11 EDUCATION & TRAINING

CIAOs shall improve professional competence through continuing education and participation in assessment related professional associations, meetings, and/or forums.

## 2.12 BEST PRACTICES

CIAOs shall demonstrate a commitment to improving the Illinois property tax system, and a commitment to excellence beyond property tax laws by identifying and using industry-related technology and best practices.

## 2.13 PROFESSIONAL RELATIONSHIPS

CIAOs shall strive to maintain the confidence and competence of other Illinois assessment professionals by advising, mentoring, and sharing best practices whenever possible. CIAOs must guide and encourage others to practice in a professional and ethical manner that will reflect well on themselves and the profession. CIAOs should also recognize the importance of other stakeholders in the property tax cycle and seek to educate and build relationships with those individuals whenever possible.

## **ARTICLE III: RESPONSIBILITIES OF DESIGNEES**

### **3.1 REPORTING VIOLATIONS**

CIAOs have a duty to report to the IPAI any known disciplinary sanctions or convictions, as defined in Section 4.2 Causes of Action, against any CIAO, including themselves.

### **3.2 INVESTIGATION COOPERATION**

CIAOs must cooperate with any investigation involving violations of any applicable laws, rules, and regulations (including the Code of Conduct) by any government, regulatory organization, licensing agency, or professional association governing the property assessment profession.

### **3.3 HONESTY**

CIAOs shall not knowingly make false statements or submit misleading information when completing their CIAO application. Likewise, CIAOs shall not knowingly make false statements or accusations concerning Code of Conduct violations against other CIAOs.

### **3.4 DUTY**

While professional disagreements may arise, CIAOs shall be supportive and conduct themselves in a manner that positively reflects on the IPAI, its values, vision, and mission, as well as its role in the Illinois assessment community.

### **3.5 ACADEMIC INTEGRITY**

CIAOs shall not cheat, or assist another in cheating, in connection with any course or examination hosted by the IPAI, Illinois Department of Revenue, International Association of Assessing Officers, or other educational partners. CIAOs shall also abide by the IPAI's Academic Policies.

### **3.6 ETHICAL EDUCATION**

All candidates for the CIAO designation must successfully complete "Ethics for New Assessment Professionals" prior to being awarded the designation. CIAO candidates using the "certified appraiser" track must have successfully completed the most recent version of the Uniform Standards of Professional Appraisal Practice (USPAP). All candidates for advanced designations who have not already completed "Ethics for New Assessment Professionals" or "Exploring Assessment Ethics" must successfully complete the course prior to being awarded an advanced designation.

## **ARTICLE IV: ENFORCEMENT & PROCEDURES**

Any member of the public who believes a CIAO has violated the Code of Conduct and has reached the standard for imposing sanctions may submit a complaint to the IPAI.

### **4.1 RESPONSIBILITIES OF THE BOARD OF DIRECTORS**

It is the responsibility of the Board to appoint and make public (via website or other widely communicated means) the name and contact information of the CIAO Ethics Officer, and to annually appoint an Ethics Committee consisting of three to five active CIAO designation holders who shall hear complaints and impose sanctions for violations of the Code of Conduct. The Board

shall also act as the body for appeals of Ethics Committee decisions. The Board shall adhere to the procedures outlined in Section 4.8 of this Code of Conduct.

#### 4.2 RELEVANT CAUSES OF ACTION

CIAOs may be subject to disciplinary sanctions for relevant violations of the Code of Conduct if they have:

- a) Been convicted of, or admitted into a program that defers or withholds the entry of a judgment or conviction for, a felony or relevant misdemeanor; or
- b) Been named a defendant in a civil action alleging failure to comply with the laws, rules, or statutes governing property assessment within the state of Illinois and had the verdict of said civil action found in favor of the plaintiff; or
- c) Been named a defendant in a civil action alleging fraud, theft, misrepresentation, or other dishonest conduct and had the verdict of said civil action found in favor of the plaintiff; or
- d) Had a professional license, certification, designation, or membership revoked because of a violation of rules of the issuing organization's standards of conduct (example organizations include, but are not limited to, International Association of Assessing Officers, Appraisal Institute, and Illinois Department of Financial & Professional Regulation); or
- e) Been terminated for cause from employment, or permitted to resign in lieu of termination, when the cause of said termination or resignation involved allegations of dishonesty, unethical conduct, or compliance failures; or
- f) Been removed from any governmental office for cause, or permitted to resign in lieu of removal from said governmental office, when the cause of the removal or resignation involved allegations of dishonesty, unethical conduct, or compliance failures; or
- g) Been publicly sanctioned or censured by a public body, such as a county board or township board, in a jurisdiction which the CIAO is or was serving as an elected or appointed official when the cause of the sanction or censure involved allegations of dishonesty, unethical conduct, or compliance failures.

The Ethics Committee and Board of Directors reserves the right to take action in egregious or rare situations that may fall outside of the aforementioned relevant causes of action.

#### 4.3 FILING A COMPLAINT

Complaints for violations of the Code of Conduct must be submitted through the official complaint form available on the IPAI website. Complaints must be filed within four years of the alleged violation. The complaint shall include the following information:

- a) Complainant name, phone number, email address, and residential address, and such information shall be redacted from the complaint when provided to the Respondent.
- b) Name of the CIAO designee or candidate (the "Respondent") as well as their position and, if applicable, jurisdiction.
- c) A description of the event(s) including the date and circumstances of the alleged violation.
- d) Selection of one or more "Relevant Causes of Action" from Section 4.2 of this Code of Conduct.
- e) Any supporting documentation Complainant has regarding the event(s) or alleged violation(s).
- f) Acknowledgement and agreement to the following statement: "I authorize the IPAI to contact me regarding this complaint, if deemed necessary. I authorize the IPAI to release this complaint and all other supporting material I have provided, or may provide in the future, to the subject of the complaint, members of the Ethics Committee, the IPAI Board of

Directors, the IPAI attorney(s), and others as deemed appropriate by the IPAI or as required by law.”

The Ethics Committee may choose to add additional criteria in the future. The IPAI has the sole discretion to determine which complaints will be pursued, how complaints will be pursued, and what, if any, action will be taken against the Respondent. The IPAI may, in its sole discretion, defer review of, or action on, a complaint unless and until the allegations have been investigated by a third-party entity with jurisdiction over the actions, and who may have greater investigative authority and resources than the IPAI, including but not limited to a CIAOs employer, law enforcement, the courts, or other professional credentialing body. Complaints that do not contain the Complainant’s contact information outlined above will not be considered. However, to maintain the confidentiality of the Complainant, the IPAI shall redact the Complainant’s contact information before providing the complaint and its supporting material to the Respondent. Before circulating the complaint for review among members of the Ethics Committee or the Board of Directors (“Review Panel”) for their review of the complaint and any supporting documentation, the IPAI shall make reasonable efforts to confirm there are no conflicts of interest between the Complainant or Respondent and the Review Panel.

#### 4.4 PROCESS FOR EVALUATING COMPLAINTS

Upon receipt of a complaint, the Ethics Officer will conduct a preliminary review to determine if the Respondent is a CIAO designation holder or candidate. If the Respondent is not, the Ethics Officer will send notice to the Complainant that the complaint has been dismissed without cause. If it is determined the Respondent is a CIAO designee or candidate, the Ethics Officer shall convene a meeting of the Ethics Committee for their review.

The Respondent shall not be notified of the complaint until such a time as determined by the Ethics Committee. If notice is given, a copy of the complaint shall be provided to the Respondent. Once notice has been given, the Respondent shall have 30 days from the date of notice of a complaint to respond in writing to the allegations. Appropriate responses may include a signed written statement from the Respondent, signed written statements from witnesses, and other relevant documentation as determined by the Respondent. If the Respondent does not respond by the deadline, the Ethics Committee will consider the allegations with the evidence submitted by the Complainant. While the Ethics Committee or Ethics Officer may seek additional information, it is not the duty of the Ethics Committee or any representative of the IPAI to find evidence outside of what is submitted by the Complainant or Respondent.

After the initial complaint is submitted, any additional evidence or inquiries about the complaint by the Complainant or the Respondent shall be submitted to the Ethics Committee in writing at the following address:

IPAI Ethics Committee  
207 W Jefferson St, STE 201  
Bloomington, IL 61701

Inquiries made, or evidence sent after the initial complaint, by telephone, email, or other electronic messaging by the Complainant or Respondent to the IPAI office, the Ethics Officer, members of the Ethics Committee, or members of the Board of Directors, will not be responded to or considered.

Reasonable accommodation can be made for circumstances involving the submission of large files by contacting the IPAI office.

The Ethics Committee will meet in executive session and render a decision based on all evidence submitted. The Ethics Committee will determine, based solely on the record before it, whether the Respondent has violated the Code of Conduct, if there is a relevant cause of action, and if any sanctions will be imposed.

The Ethics Committee shall produce a written decision on the outcome with a brief explanation of the reasoning. Unless a complaint is dismissed, a written copy of the decision will be given to the Complainant and Respondent (if applicable) within 120 days of the initial complaint. In the event a decision will take longer than 120 days, the Ethics Officer will give notice to the Complainant and/or Respondent in writing and provide a timeline for resolution as determined by the Ethics Committee.

#### 4.5 SANCTIONS

Any violation of the Code of Conduct may result in sanctions including, but not limited to, those from the list contained in this Section 4.5. In determining appropriate sanctions, consideration may be given to the nature of and circumstances surrounding the violation, the individual's acceptance of responsibility, prior violations, the impact of a sanction on the individual, precedent cases, the IPAI's interest in maintaining high standards and integrity, and any other information deemed relevant by the Ethics Committee.

Possible sanctions include but are not limited to:

- a) Assignment of additional educational requirements.
- b) Private reprimand or letter of concern.
- c) Public letter of censure.
- d) Removal from an IPAI volunteer position.
- e) Suspension or revocation of IPAI instructor or course developer agreement.
- f) Suspension of an active designation for a set period of time.
- g) Denial of designation for a CIAO candidate.
- h) Permanent revocation or denial, which shall mean the immediate revocation of an individual's active designation or denial of an individual's designation candidacy which cannot be reinstated or applied for again.
- i) Other conditions deemed appropriate by the Ethics Committee.

#### 4.6 APPEALS

All Respondents have the right to appeal a decision of the Ethics Committee resulting in sanctions (other than assignment of additional education, a private reprimand, or letter of concern). Appeals must be made in writing to the IPAI office within 30 days of the determination by the Ethics Committee. If no request for an appeal is made within 30 days, the decision as issued by the Ethics Committee will become final.

The IPAI Board of Directors shall review the appeal within 60 days of receipt. Appeals shall include a signed statement of no more than 1,000 words from the Respondent detailing facts relevant to the alleged violation and the specific basis for an appeal. New evidence will not be considered unless it was unavailable at the time of the Ethics Committee's decision. If new evidence is brought forward, the appeal will be sent to the Ethics Committee for determination as to whether it warrants a change in the Ethics Committee's original decision.

The Board shall review the Respondent's written appeal statement, the Ethics Committee's decision, and evidence submitted in connection with the original complaint. The Board's review shall be limited to determine whether 1) a procedural error contributed to the Ethics Committee's decision or 2) the Ethics Committee's decision was arbitrary and capricious. The Board may affirm, modify, or reserve the decision of the Ethics Committee. The decision on appeal is final and binding. Notice of the Board's decision and a brief explanation shall be sent in writing to the Respondent within 14 days of its issuance.

#### 4.7 REESTABLISHMENT OF SUSPENDED AND DENIED DESIGNATIONS

CIAOs who are suspended will have their designation automatically moved to active status in good standing once they have completed the required suspension so long as they have met the continuing education requirements for the most recent or current CE Cycle.

CIAO Candidates who had their designation denied must request in writing to the Ethics Committee that they be allowed to continue the process to obtain their designation. Reestablishment of a CIAO candidate will only be considered if two or more years have passed since the Ethics Committee's decision to put the denial in place. CIAO Candidates who had their designation denied because of a felony conviction will not be allowed to petition for reestablishment.

In their written statement requesting reestablishment, CIAO Candidates should fully explain the circumstances of their denial with all relevant facts and be able to demonstrate a reasonable burden of remorse. The Ethics Committee will determine if reestablishment will be granted. The decision of the Ethics Committee may be appealed to the Board of Directors. CIAO Candidates shall be notified in writing of the decision within 60 calendar days of receipt of their appeal.

#### 4.8 PROCEDURE FOR DELIBERATIONS AND ADVICE OF COUNSEL

A quorum of the Ethics Committee is defined as the majority of all members currently seated. For decisions regarding matters of this Code of Conduct, a majority vote applies, where a quorum is present, for all decisions rendered by the Ethics Committee or the Board of Directors, but in no case shall any person be sanctioned by the Ethics Committee with fewer than three votes in favor of such sanctions.

A member of the Ethics Committee, the Board of Directors, or the Ethics Officer shall recuse themselves in deliberations or decisions involving the Code of Conduct where the individual has a significant past or current familial or personal relationship with the Complainant or Respondent based on the information disclosed by any of the involved parties.

An attorney representing the IPAI may be present and offer advice for any deliberations considered under these procedures and the Code of Conduct.

#### 4.9 PUBLIC NOTICE AND REPORTING

In the event a sanction is imposed (other than assignment of additional education, a private reprimand, or letter of concern), the IPAI shall send a copy of the written decision to the CIAO's jurisdiction or employer. In the case of suspension, denial, or permanent revocation, a copy of the written decision will also be sent to the Illinois Department of Revenue and other appropriate

governmental agencies. If deemed appropriate by the Ethics Committee, the IPAI may also provide public notice of any sanction on the IPAI's website.

Notifications to third parties will not occur until either the time for an appeal has expired or a decision on an appeal has been made.

**Note:** Changes and updates to the CIAO Code of Ethics & Professional Conduct will become effective immediately on the effective date of May 12, 2025, and shall govern in all proceedings then pending or thereafter commenced.



207 W Jefferson St, Suite 201 | Bloomington, IL 61701  
309-862-0300 | [IPAEducation.org](http://IPAEducation.org)