



CERTIFIED ILLINOIS ASSESSING OFFICERS' CODE OF ETHICS & PROFESSIONAL CONDUCT

ADOPTED NOVEMBER 18, 2019
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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 in the Illinois property tax system.

The CIAO Code of Ethics and Professional Conduct ("the Code of Conduct") is designed to inspire and guide the ethical conduct of all current and aspiring assessment professionals. It 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 Illinois Property Assessment Institute (IPAI), which owns and confers the Certified Illinois Assessing Officer (CIAO) designation and advanced designations, is a non-profit organization established to elevate professional standards and provide educational opportunities to assessment professionals throughout Illinois. All designees or candidates for any CIAO designation (all hereinafter referred to as "Designees") must abide by the Code of Conduct. Any violation may result in disciplinary sanctions, including revocation of the CIAO designation or candidacy by the IPAI.

A. CODE OF ETHICS

The CIAO code of ethics are founded on the fundamental principles and core values of integrity, respect, objectivity, accountability, transparency, and competency.

B. PROFESSIONAL CODE OF CONDUCT

- I. **Integrity.** Designees must develop and retain the trust of all stakeholders by acting with integrity and honesty.
- II. **Respect.** Designees must respect the worth and dignity of all individuals and perform all assessment duties to the best of their abilities without advocacy for, or accommodation of, any particular person or interest, using factual, objective, unbiased, and honesty in all conclusions.
- III. **Objectivity.** Designees must 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 their own or another's independence and objectivity.
- IV. **Conflict of Interest.** Designees should avoid a direct conflict between his/her official assessment duties and a competing interest or obligation, whether personal or involving a third-party.
- V. **Misrepresentation.** Designees must not knowingly make any misrepresentations relating to assessment analysis, decisions, actions, or other professional activities. Designees must not misrepresent having the CIAO, CIAO-I, CIAO-S, CIAO-M, or any other professional designation that has not been conferred.
- VI. **Misconduct.** Designees must not engage in any professional conduct involving dishonesty, fraud, or deceit, or commit any act that reflects adversely on the reputation and integrity of the assessment profession, or that leads to a conviction for a crime involving fraud, dishonesty, false statements, or ethical dishonor.
- VII. **Accountability/Transparency.** Designees are accountable to the public, tax district representatives, other government officials, employers, and employees. Designees should utilize public resources in a responsible, efficient, and deliberate manner, operate in an open and transparent environment, and accept accountability for their actions in order to maintain the trust of all stake holders.
- VIII. **Impropriety.** Designees must conduct their professional duties in a manner that will not create impropriety or even the appearance of impropriety.
- IX. **Knowledge of the Law.** Designees must 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 their professional activities. Designees must not knowingly violate or assist in the violation of such laws, rules, or regulations.
- X. **Education/Training.** Designees are encouraged to improve professional competence through continuing education and participation in assessment related professional associations, meetings, and/or forums.
- XI. **Best Practices.** Designees must demonstrate a commitment to improving the Illinois property tax system and to excellence beyond property tax laws by identifying and using industry-related technology and best practices.

C. RESPONSIBILITIES OF DESIGNEES

- I. **Other Assessment Professionals.** Designees must strive to maintain the confidence and competence of other Illinois assessment professionals by advising, mentoring, and sharing best practices whenever possible. They must guide and encourage others to practice in a professional and ethical manner that will reflect credit on themselves and the profession.
- II. **Other Stakeholders.** Designees must strive to educate members of the public, tax district representatives, government officials, employees, and other stakeholders on the Illinois property tax cycle whenever possible.
- III. **Reporting.** Designees have a duty to report to the IPAI any discipline or conviction, as defined in the “Enforcement and Procedures for CIAO Code of Ethics and Professional Conduct”, against any CIAO designee or candidate for CIAO designation.
- IV. **Investigation Cooperation.** Designees must cooperate with any investigation involving violations of any applicable laws, rules, and regulations (including the Code of Conduct) of any government, regulatory organization, licensing agency, or professional association governing the property assessment profession.



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