



2019 COURSE DESCRIPTIONS

Over the years, several course titles have been changed. When determining whether you have taken a course or not, please refer to the course numbers, not the course titles. Course numbers have not changed.

Students may not take both the seminar and exam sections of the same course. Credit will only be issued for one or the other. It is also important to read the "Special Notes" associated with each course to determine if there are restrictions associated with the course.

QUALIFYING COURSES

REQUIRED COURSES

#002-401 Introduction to Assessment in Illinois (Exam)
This is an introductory course and will introduce students to the Illinois property tax system. Topics of discussion include: definition of ad valorem, history of Illinois property tax, using the Property Tax Code, property assessment cycle vs budget and levy cycles, duties and responsibilities of assessing officials, a typical day for an assessor, professional qualifications of an assessor, office management, and an overview of valuing property. Exercises will be used throughout the course to demonstrate the principles and procedures.

Hours: 15 Hours

Category: Qualifying

Special Notes:

- This is one of the required qualifying courses for individuals interested in obtaining a CIAO designation from the IPAI. This course can only be taken for CIAO Qualifying credit.
- **It is recommended that this is the first course students take when pursuing a CIAO.**

#002-402 Property Valuation (Exam)

This is an introductory course that covers all three approaches to value. Additional topics include: discovery and listing property, value and rights of ownership, types of property, economic principles of value, highest and best use, market value, neighborhoods, mass appraisal concepts, equalization, reassessment, and basic math. Exercises will be used throughout the course to demonstrate the principles and procedures.

Hours: 15 Hours

Category: Qualifying

Special Notes:

- This is one of the required qualifying courses for individuals interested in obtaining a CIAO designation from the IPAI. This course can only be taken for CIAO Qualifying credit.
- **Recommended Prerequisite: Introduction to Assessment in Illinois**

#002-403 The Basics of Mass Appraisal (Exam)

This is an introductory course and will focus on mass appraisal techniques. Topics of discussion will include: single property appraisal vs. mass appraisal, components of the mass appraisal system, date requirements and analysis of mass appraisal, an introduction to statistics, use of assessment ratio studies in mass appraisal, modeling of the three approaches to value, residential modeling concepts, and commercial/industrial modeling concepts. Exercises will be used throughout the course to demonstrate the principles and procedures.

Hours: 15 Hours

Category: Qualifying

Special Notes:

- This is one of the required qualifying courses for individuals interested in obtaining a CIAO designation from the IPAI. This course can only be taken for CIAO Qualifying credit.
- **Recommended Prerequisites: Introduction to Assessment in Illinois; Property Valuation**



Illinois Property Assessment Institute

#002-404 Ethics for Illinois Assessment Professionals (Exam)

Ethics for Illinois Assessment Professionals encourages property assessment professionals to consider ethical decision making in their role as public servants.

Students will analyze the ethical standards and codes of conduct for CIAOs and assessment-related fields, along with their legal implications. Students will discover how to approach ethical concerns and their own personal ethical style. There will be activities to practice identifying, evaluating, and resolving ethical dilemmas students may face in the assessment office. Additionally, students will also learn how to promote an ethical culture in their office.

Hours: 15 Hours

Category: Qualifying

Special Note: This is one of the required qualifying courses for individuals interested in obtaining a CIAO designation from the IPAI. This course can only be taken for CIAO Qualifying credit.

CIAO Certified Appraiser Option Qualifying Course (Exam)

This course is a home-study course comprised of four courses: the IPAI's Property Valuation and the Basics of Mass Appraisal and IDOR's Introduction to Residential Assessment Practices and Introduction to Commercial Assessments. It is designed for appraisers who hold a certified Illinois appraisal license. This course can only be taken for CIAO Qualifying credit.

ELECTIVE COURSES

#002-144 Office Management (Exam)

Public attention is focused on financial operations of the office such as budgeting for public funds, output accuracy, performance skill, public relations, transparency or openness to public concerns, and ethics. This course is intended to provide ideas that assessment officials can put into practice that will improve performance and enhance the public's perceptions of the assessment profession and township government. Topics include governance versus management, effective post-elections transitions, understanding the roles

of other elected township officials, developing office policy statements and personnel manuals, and budgeting and effective presentation techniques, among others.

While this course focuses on the assessment office at the township level, tips and techniques for effective office management can be applied in any office.

Hours: 15 Hours

Category: Administration

Special Note: Students taking this as a course to qualify for their CIAO must take the exam section.

#002-222 Communication for Assessment Professionals (Exam)

Communication for Assessment Professionals is designed to increase students' knowledge about the important role that communication plays in their professional lives. Students in this course will learn about the communication process, audience analysis, listening, group communication, ethical communication, effective customer service, leadership, and conflict management. This course specifically draws from the assessment field to provide real-life examples and activities that will assist professionals at improving their communication skills within their office and when dealing with taxpayers. Students will gain an in-depth understanding of who they are as communicators.

Hours: 15 Hours

Category: Administration

Special Note: This course was previously offered as two 1-day seminars (#002-147 & #002-782). This course is now only available as a 2-day exam course. Students cannot receive credit for both this course and either of the two 1-day seminars listed above.



Illinois Property Assessment Institute

CONTINUING EDUCATION COURSES

NEW COURSES FOR 2019

Sales Ratio Analysis Using Excel *(Seminar)*

In this course, students will learn how to use Microsoft Excel to perform sales ratio studies. An overview of sales ratio studies is provided, but students should already be familiar with the steps of conducting a sales ratio study. This is a hands-on course. Most of the course time will be spent creating a sales ratio study from raw data using Excel. **Students are required to bring their own laptop or tablet to class with the latest version of Excel.**

Hours: 7.5 CE Hours

Category: Statistics

Recommended Prerequisites:

- Introduction to Excel (#002-780 or #002-781) or basic working knowledge of Microsoft Excel
- One or more of the following courses:
 - Fundamentals of Sales Ratio Analysis (#002-604 or #002-777)
 - Neighborhood Analysis (#002-210 or #002-211)
 - RETDs From Township to State (#002-206 or #002-207)
 - Intro to Sales Ratio Studies (PTAX 1-E)

Illinois Tax Policy *(Seminar and Exam)*

This course is for assessment officials who are inquisitive about tax policy and how it relates to property assessment.

The main role of assessment officials in the Illinois property tax cycle is to uniformly assess property and administer homestead exemptions. The mechanics of the assessment process are based on property tax policy decisions that have evolved over time. Because of this, government officials and taxpayers often turn to assessment officials to answer questions regarding the assessment process and how it impacts the division of the property tax burden among taxpayers. This course defines tax policy and covers the property tax issues intrinsic to Illinois in the areas of market value assessing, Tax Increment Financing (TIF), Property Tax Extension Limitation Law (PTELL), farm valuation, and homestead exemptions. Assessment officials will be given analytical tools with which they can explain the effects the current system and any proposed property tax changes.

Hours: 15 CE Hours

Category: Theory

Residential Appeals Before County Boards of Review *(Seminar)*

It is essential that assessors are competent and empowered to communicate with homeowners regarding values, to prepare professional and compelling arguments before the Board of Review, and to understand and comply with the legal constraints and considerations surrounding appeals.

This course will answer the following questions for Assessors:

- What evidence should I provide to defend my assessment (both market value and equity)?
- What information can I use to refute an appraisal?
- What supplemental information can I supply?
- How can I explain the assessment process to a homeowner?
- How can I present my appeal evidence in a clear and convincing manner?

This course will also answer the following questions for BOR members:

- What should my Board of Review rules clarify?
- How should I hold a hearing?
- What standards and metrics should be used when reviewing an appeal (both market value and equity)?
- How do I remain impartial?
- How should mass appeals be handled differently than a single property appeal?

This course will also cover the clerical responsibilities of the county assessor regarding assessment appeals.

Students should understand statistical analysis and valuation and be familiar with the appeal process before registering for this course.

Hours: 15 CE Hours

Category: Theory



Illinois Property Assessment Institute

ONE-DAY SEMINAR COURSES

#002-101 Valuation of Manufactured Homes (Seminar)
This one-day workshop is designed to provide historical and current data to assist in the evaluation of Manufactured Homes. Topics for this session include history, trends, how to distinguish between manufactured homes, modular homes, panelized homes and pre-cut or kit homes, financing and Internet sources for research and information. All three approaches to value will be discussed and examples given. Considerable time will be spent on developing replacement cost new from the marketplace, comparing to cost manuals and calculating indexes. Depreciation and gross rent multipliers will be extracted from actual market data. Actual sales will be used to compare to cost manual value estimates and the workshop will conclude with two sections on questions and answers from assessors/appraisers and potential owners of manufactured homes. This course was developed by TEAM Consulting.

Hours: 7.5 CE Hours
Category: Residential

#002-204 Valuation of Big Box Workshop (Seminar)
The purpose of this workshop is to provide guidance and suggestions on the valuation process of big box properties. Information from actual appraisals of big box properties will be utilized to help illustrate some processes and procedures. Topics discussed include: USPA preview, general information, market value versus value in use, highest and best use analysis, land valuation, the cost approach, the sales comparison approach and the income approach. This course was developed by TEAM Consulting.

Hours: 7.5 CE Hours
Category: Commercial

#002-210 Appraising after a Disaster or in Traumatic Events (Seminar)
Stuff happens! Assessment officials are constantly faced with appraising property after a disaster – whether natural or man-made. Disasters discussed in this workshop will help you make some preparations in advance and possibly provide a blueprint in case your jurisdiction becomes affected by a disaster. Disasters are traumatic events but for the assessor's not all traumatic events are disasters. In this workshop we will also provide some examples of extreme growth or economic changes and some steps that an assessor/appraiser can use to help make these extreme changes manageable. These traumatic events are a separate issue from disasters. This course was developed by TEAM Consulting.

Hours: 7.5 CE Hours
Category: Theory

TWO-DAY COURSES

#002-127 Case Studies in the Appeal Process (Seminar)
This course examines the legal basis for assessment administration in Illinois. Pivotal court decisions that have resolved issues in the Illinois property tax system will be analyzed and discussed. Areas of study include the sources of law which administer the property tax, an overview of the property tax system concentrating on the avenues of appeal available to taxpayers, and the burdens of proof required to prevail at various levels of appeal.

Hours: 15 CE Hours
Category: Theory



Illinois Property Assessment Institute

#002-143 Office Management (Seminar)

#002-144 Office Management (Exam)

Public attention is focused on financial operations of the office such as budgeting for public funds, output accuracy, performance skill, public relations, transparency or openness to public concerns, and ethics. This course is intended to provide ideas that assessment officials can put into practice that will improve performance and enhance the public's perceptions of the assessment profession and township government. Topics include governance versus management, effective post-elections transitions, understanding the roles of other elected township officials, developing office policy statements and personnel manuals, and budgeting and effective presentation techniques, among others.

While this course focuses on the assessment office at the township level, tips and techniques for effective office management can be applied in any office.

Hours: 15 CE Hours

Category: Administration

Special Note: Students taking this as a course to qualify for their CIAO must take the exam section.

#002-206 RETDs from Township to State (Seminar)

#002-207 RETDs from Township to State (Exam)

This course will provide both the novice assessor and the seasoned professional with a review of the basic procedures that should be followed when Real Estate Transfer Declarations are received in their offices. Procedures covered include: most common editing techniques, purpose of edits, component parts of the RETD, relevance to the assessment office, and use of RETDs in the appraisal process. Students will perform simple sales ratio studies including the development of ratios, coefficients of dispersion, and the price related differential. Statistical interpretation and application of the analytical results for reassessment purposes, job evaluation, and public awareness will conclude the course.

Hours: 15 CE Hours

Category: Statistics

#002-222 Communication for Assessment Professionals (Exam)

Communication for Assessment Professionals is designed to increase students' knowledge about the important role that communication plays in their professional lives. Students in this course will learn about the communication process, audience analysis, listening, group communication, ethical communication, effective customer service, leadership, and conflict management. This course specifically draws from the assessment field to provide real-life examples and activities that will assist professionals at improving their communication skills within their office and when dealing with taxpayers. Students will gain an in-depth understanding of who they are as communicators.

Hours: 15 CE Hours

Category: Administration

Special Note: This course was previously offered as two 1-day seminars (#002-147 & #002-782). This course is now only available as a 2-day exam course. Students cannot receive credit for both this course and either of the two 1-day seminars listed above.

#002-272 Neighborhood Analysis (Seminar)

#002-273 Neighborhood Analysis (Exam)

The purpose of this course is to provide a comprehensive look at the importance of neighborhoods in mass appraisal. This course will provide insight on the development of neighborhoods in Illinois from a geographic and structural perspective. Topics include the stages of neighborhood development, the influence of Illinois property tax incentives on neighborhood stability, the economic principles that influence neighborhood development, and the major factors used in determining neighborhood boundaries for assessment purposes. This course includes a review of the statistics used in sale ratio studies and the equalization procedures used by assessing officials and the Illinois Department of Revenue.

Hours: 15 CE Hours

Category: Residential



Illinois Property Assessment Institute

#002-210 Valuation of Senior Housing (Seminar)
The Senior Housing Valuation Workshop provides an overview of and valuation guidelines for the four main types of senior housing (Independent Living, Assisted Living, Skilled Nursing, and Continuum of Care Retirement Facilities). The seminar also addresses Alzheimer/Dementia care units in the various property types.

Specific topics include: Property Rights; Components/Allocation of Value; Ownership Types; Market Analysis; Property Data and Analysis; Cost Approach; Sales Comparison (Market) Approach; and Income Approach. Due to the fact the valuation of senior housing properties are income driven, significant time will be spent on the Income Approach to value, with emphasis on the collection and analysis of rent, occupancy, demographic, income/expense, and capitalization rate data. Examples include single property and mass appraisal applications. This course was developed by TEAM Consulting.

Hours: 7.5 CE Hours
Category: Commercial

Special Note: This course was previously offered as a 1-day seminar (#002-202). This course is now only available as a 2-day course. Students cannot receive credit for both this course and the 1-day seminar listed above.

#002-300 Homestead Exemptions in Illinois (Seminar)
#002-301 Homestead Exemptions in Illinois (Exam)
The purpose of this course on homestead exemptions is to provide a comprehensive look at Illinois Homestead Exemptions from the initial constitutional authority to enact exemptions on residential property to the current homestead exemption structure. The provisions in each of the homestead exemptions differentiating the qualifications and the type of value being exempted will be examined. This course will also provide insight on the impact homestead exemptions have on tax bills through effective tax rates as well the impact on taxing body's ability to extend taxes. The tax policy implications of Cook County's push to enact the Alternative General Homestead Exemption and the further expansion of exemptions will be reviewed.

Hours: 15 CE Hours
Category: Residential

#002-311 Preferential Assessments (Seminar)
#002-312 Preferential Assessments (Exam)
The purpose of this course is to provide a comprehensive look at Illinois preferential assessments from the initial constitutional authority to value property to the current application of each preferential assessment. The Illinois Constitution provides that "taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. 1970, Art. 9, Sec 2(a). Typically, this means valuations based on Fair Cash Value, which is defined as "The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." 35 ILCS 200/1-50. However, the General Assembly has provided special valuation procedures for particular property types. In Preferential Assessments, the student will learn about the types of properties that the General Assembly has provided special valuation procedures, as well as the procedures themselves.

Hours: 15 CE Hours
Category: Theory



Illinois Property Assessment Institute

- #002-350 **Residential Drawings, Fieldwork, and Photographs** (*Exam*)
- #002-351 **Residential Drawings, Fieldwork, and Photographs** (*Seminar*)
- Knowledge of and skill in standard practices in documenting residential property using drawings and photographs are important elements of the assessment profession. Drawings and photographs allow us to better visualize the property as a whole. Regardless of our purpose, drawings and photographs are one of the most important tools we have as we seek to understand a property or as we help others do the same. Whether we are working with a property owner to explain an assessment or with a hearing officer to identify details and characteristics of a property under appeal, drawings and photographs can aid communication. This course will provide students with the background and basic skills necessary to graphically document single family residential property for assessment purposes.
- Hours:* 15 CE Hours
Category: Residential
- #002-431 **Residential Quality, Condition & Effective Age** (*Seminar*)
- This workshop will review the characteristics that determine construction quality for residential properties by use of the Marshall & Swift Valuation Service. House images will be included in the presentation and will lead to extensive classroom participation. Actual construction costs will also be considered as a guide to determining quality. Images will also assist in the discussion on rating homes for condition in relationship to the definition and description for each condition rating. The determination of condition will lead directly into calculations for effective age. Effective age will be defined and demonstrated on how to extract it from the market. Several data sets will be provided for the students to calculate effective age and how to use for the development of a depreciation or percent good table. Topics discussed are: USPAP review, cost approach, quality, condition, physical deterioration using effective age, functional obsolescence, external obsolescence and depreciation and effective age

extraction. This course was developed by TEAM Consulting.

Hours: 15 CE Hours

Category: Residential

#002-505 **Real Estate Law** (*Seminar*)

#002-994 **Real Estate Law** (*Exam*)

This course is designed to familiarize assessing officials with the points of law regarding real property and real estate. An understanding of the basic legal principles involved with respect to real property is essential to the administration of the real property tax. This course presents a summary of those basic legal principles through lecture, discussion problems, and quizzes.

Hours: 15 CE Hours

Category: Theory

#002-613 **Legal Descriptions** (*Exam*)

#002-775 **Legal Descriptions** (*Seminar*)

This course provides an in-depth, hands-on examination of legal descriptions and its uses within the identification and assessment of taxable property.

Special Note: Students that took IPAI Level 1 course #002-603 entitled "Legal Descriptions" are not eligible to receive continuing education credit for this course.

Hours: 15 CE Hours

Category: Land

#002-657 **Valuation of Residential Land** (*Exam*)

#002-849 **Valuation of Residential Land** (*Seminar*)

This course is intended to provide students with a comprehensive examination of the valuation of land. The foundation of any successful assessment system lies in uniform and accurate land values. This course will provide assessment officials with the knowledge and tools to facilitate that process by analyzing market dynamics and studying market behavior. Valuation models are presented to assist both those students in areas with few sales as well as those students who witness sufficient sales.

Hours: 15 CE Hours

Category: Residential



Illinois Property Assessment Institute

#002-776 **Beyond Mapping: GIS in Local Government**
(Seminar)

#002-822 **Beyond Mapping: GIS in Local Government**
(Exam)

The class is broad in scope, attempting to give the students a sense for many of the issues surrounding GIS. This course presents topics ranging from traditional cartographic principles and map design to the role of relational database systems and the underlying geometric principles that support even the most casual use of GIS.

Hours: 15 CE Hours

Category: Land

#002-781 **Introduction to Excel** (Seminar)

This course is designed as a basic course in the use of Microsoft Excel and general applications in Assessment Administration. It assumes little to no experience with spreadsheet software by the attendee. There are many reports and calculations involved in preparing assessments as well as running any efficient office. Microsoft (MS) Excel provides tools to perform these most common tasks quickly, allowing more time to analyze the data. MS Excel can also be set for basic database purposes, enter the information for several properties including PINs, addresses, market value, sales price and other datum once and sort, analyze, calculate and report many times using the same information.

Students taking this course must provide their own laptop or tablet with the latest version of Microsoft Excel installed.

Hours: 15 CE Hours

Category: Administration

#002-818 **The Income Approach: A Detailed Examination** (Exam)

#002-858 **The Income Approach: A Detailed Examination** (Seminar)

This course is intended to provide students with a thorough review of the income approach so that they become very comfortable with the mechanics of the overall process. This course covers each step of the income approach in great detail. The discussion focuses on the income approach from the point of view of what an assessment official needs to know to properly value income property. It also provides the necessary background information to analyze and reconstruct income and expense statements using property specific data, comparable/market data, and regional/national data.

Hours: 15 CE Hours

Category: Commercial

#003-650 **IAAO Workshop 650 - Cadastral Mapping**
(Exam)

This workshop introduces assessment mapping and related information. It covers the functions and types of assessment maps, mapping techniques, methods of conveying property rights, base maps, land description systems, work maps, parcel identification, mapping system maintenance, and the use of computers in mapping. Practical exercises illustrate the mapping procedures described in the text. This workshop includes an exam.

Hours: 15 CE Hours

Category: Land