

## TOWNSHIP AND MULTI-TOWNSHIP ASSESSOR QUALIFICATIONS – REVISED 8/23/2019

All candidates for township or multi-township assessor must file a Certificate of Educational Qualification 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 appointed to fill a vacancy or individuals contracted to perform the work in a jurisdiction must also meet the applicable education requirements.

**Important:** Note that the Illinois Department of Revenue (“IDOR”) pre-appointment and pre-election education requirements are different from the Certified Illinois Assessing Officer (“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 requires that a candidate must possess one of the following qualifications (35 ILCS 200/2-45(b)):

- 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 requires that a candidate must possess one of the qualifications for an introductory assessment jurisdiction under Section 2-45(b). (35 ILCS 200/2-45(d))

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 requires that a candidate must possess one of the designations for a larger assessment jurisdiction under Section 2-45(c). (35 ILCS 200/2-45(d))

### **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 requires that a candidate must possess one of the following designations (35 ILCS 200/2-45(c)):

- 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.

**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 by email at [rev.PropTaxEd@illinois.gov](mailto:rev.PropTaxEd@illinois.gov).