



Illinois Department of Revenue Qualifications for Office

Township and Multi-Township Assessor

All candidates for township or multi-township assessor **must** file a Certificate of Educational Qualification issued by IDOR 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 and can be found on IDOR's website. 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 education requirements for appointed, elected, or contracted assessors are different from CIAO maintenance requirements.

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.

Most townships and multi-township assessment districts fall into the "larger assessment jurisdiction" category.

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).

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.

Certificate of Educational Qualification

All candidates are required to complete the PTAX-1176, Certification Application for elected, appointed, or contracted Assessors, to obtain a Certificate of Educational Qualification. This certificate must be requested from IDOR and be issued prior to entering office as an elected, appointed, or contracted township or multi-township assessor. A certificate is required for each township or multi-township in which an assessor will be employed or contracted.

A list of all current issued certificates for township and multi-township assessors is posted on IDOR's website.

For More Information

For any additional information regarding the education requirements for chief county assessment officer, or township/multi-township assessor, you may:

- Visit our website at tax.illinois.gov or scan the QR code provided below, and select Information For Local Governments.
- Contact the Property Tax Assessment Education Program Unit by email at Rev.PropTaxEd@illinois.gov.

