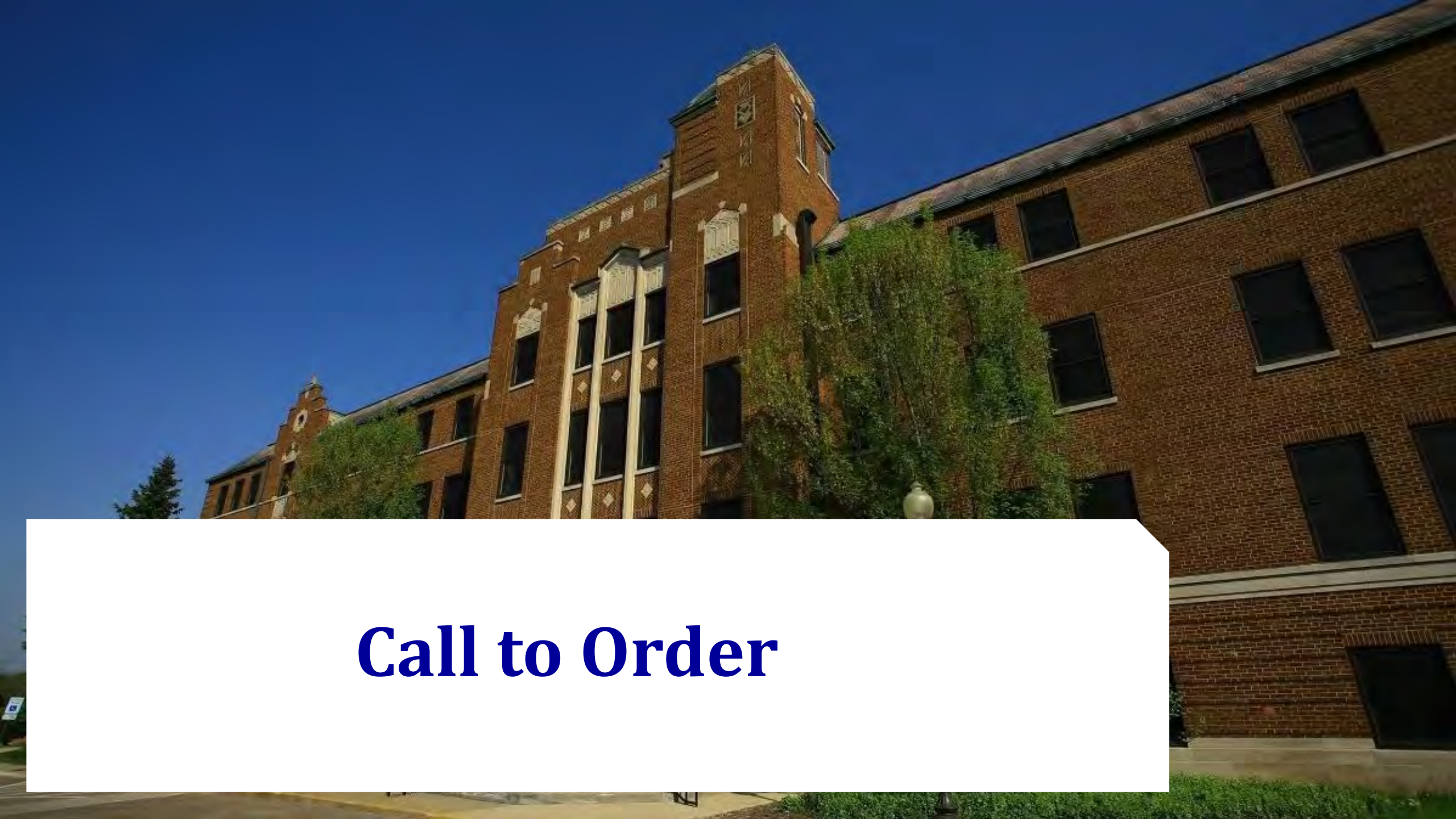


128th Annual Instructional Assembly for Kane County Township Assessors

Mark D. Armstrong, CIAO-M
Kane County Supervisor of Assessments



KANE COUNTY
SUPERVISOR OF ASSESSMENTS



Call to Order

Roll Call of Townships

- Hampshire...Becky Penkaty
- RutlandGary Fritz
- DundeeMike Bielak
- Burlington...Mike Romanelli
- PlatoJanet Roush
- ElginSteve Surnicki
- Virgil.....Mick Yagen
- Campton.....Al Rottman
- St. Charles .Diane Hemmingsen
- KanevilleCathy Kovach
- Blackberry.....Riley Kavanaugh
- Geneva.....Alex Fritz
- BataviaTammy Kavanaugh
- Big Rock.....Tina Goeckel
- Sugar GroveCurt Karas
- AuroraDavis Offutt



County Assessment Office

- **Mark Armstrong, CIAO-M**, Supervisor of Assessments
- **Holly Winter, CIAO-I**, Chief Deputy
- **Bev Doran, CIAO**, Assistant Chief Deputy
- **Sandy Orlando, CIAO**, Executive Assistant



Special Guests

- **Chesney Offutt Leafblad, CIAO-M**
Director of Training and Development
District 2, Cook County Board of Review
- **Josh W. Barnett**
Executive Director
Illinois Property Assessment Institute
- **Trent Pell, GISP**
Regional Technical Manager
Eagleview



Recognition of Service



- **Janet Roush, CIAO**
Plato Township Assessor since 1990



- **Davis R. Offutt, CIAO-M**
Aurora Township Assessor since 1993





Uniformity in Professional Development

IDOR Traditional Classroom Courses

- **2026 course schedule on IDOR Website**
- **Both traditional and self-study classes**
- **One self-study exam likely to be in Kane County**
 - **Intro to Residential Assessment Practices**
 - **Intro to Commercial Assessment Practices**
 - **Intro to Board of Review**
 - **Intro to Sales-Ratio Studies**
 - **Intro to Mapping**
 - **Township Assessor Intro course**



2025 IAAO Chapter of the Year

Illinois Chapter of the IAAO

Since 2018



2024 Education Opportunities



ASSESSORS' CENTER FOR EXCELLENCE



IAAO Course 30 Hours

IAAO Webinars

All IDOR/IPAI CE Approved

Course 102 – Income Approach to Valuation - Hybrid

When: Monday through Friday 8:00 am to 4:30 pm
July 20th to July 24th
Exam: Friday 8:00 am to 11:30am

Instructor: Patrick Alesandrini, CAE, RES, FIAAO, MAI, SRA, CFE

Where: Kane County Government Center
719 S. Batavia Avenue, Building A
Geneva, Illinois 60134

Cost: \$600 for IL Chapter of the IAAO Members
\$630 for non-members



IAAO Webinars



Webinar	Event Date
Using Mobile Technology to Improve Productivity& Efficiency	1/8/2026
Exemptions, Tips and Tricks to Completion (Live presentation by Taylor Wilson)	2/5/2026
Building from Bias	3/5/2026
Farmland Qualifications and Valuation (Live presentation by Iris Shaw)	4/2/2026
Evaluating CAMA software "The Best Fit for You'	5/7/2026
Eight Mistakes to Avoid when Building Your Model Development Process	6/4/2026
Protecting Your Organization Data from Pysical and Cyber Disaster	7/2/2026
You're never too Small: Income Approach Technique in Small Jurisdictions	8/6/2026
Fee Simple vs. Leased Fee and Dark Stores (Live presentation by Mark Munizzo)	9/3/2026
Review of the Sales Comparison Approach (Live presentation by Dale Butalla)	10/1/2026

IAAO Webinars



Platform:

Zoom

Required:

Web Camera & Microphone for Attendance

Limit:

90 Participants

Cost:

\$30 for Illinois Chapter of the IAAO Members
\$50 for non-members

\$210 for all 10 sessions Chapter Members
\$350 for all 10 sessions non-members

Membership:

\$30.00 Annual Chapter Fee

Cancellation Policies



Class Cancellation Policy: Cancellations after the Chapter has committed to the course with the facility, the instructor, or course materials are subject to a cancellation fee. That fee at the minimum covers the costs the Chapter will incur based upon the loss to the Chapter. No cancellation fee will be awarded if notice was not received three days prior to the beginning of class.

Webinar Cancellation Policy: The 2026 Webinar series require cancelation no later than December 30, 2025, if the 10 session is chosen otherwise 7 days prior to the start of the webinar if only a single offering was purchased.



For more information &
registration
www.illinoisiaao.org

Dale Butalla
dbutalla@willcountyillinois.com



IL Chapter of the IAAO Membership

Regular: \$30/year

<http://illinoisiaao.org>



The IAAO Annual Conference is the premier platform for sharing successes, discovering best practices, and learning from expert colleagues about the latest research in property appraisal and valuation. Nearly 1,700 people attended the 2025 Annual Conference in Orlando, Florida.

The 2026 Annual Conference is set for Oct. 13-16 in Calgary, Alberta, Canada. **A reminder, for the 2026 Conference, U.S. citizens will need a passport to enter Canada.**

Attendees should have the opportunity to earn 8 hours CE credit with IAAO, IDOR, and IPAI.



Registration

Early Bird (by mid July)

IAAO Member \$880
Nonmember \$1,080

Regular *Prices are 2025 conference amounts

IAAO Member \$1,050
Nonmember \$1,350

IAAO Membership

Regular membership \$240





Membership Benefits

- Be part of the same organization as Mark D. Armstrong
- Discounts on IAAO Books
- Access to IAAO Research Library
- Opportunity to earn prestigious IAAO designations
- Scholarships
- Fair & Equitable Publication
- Leadership opportunities on IAAO committees
- IAAO Launch Pad (for new assessors in the field)
- Access to conference material
- Increased network opportunities

2026 IPAI Update and Education Preview

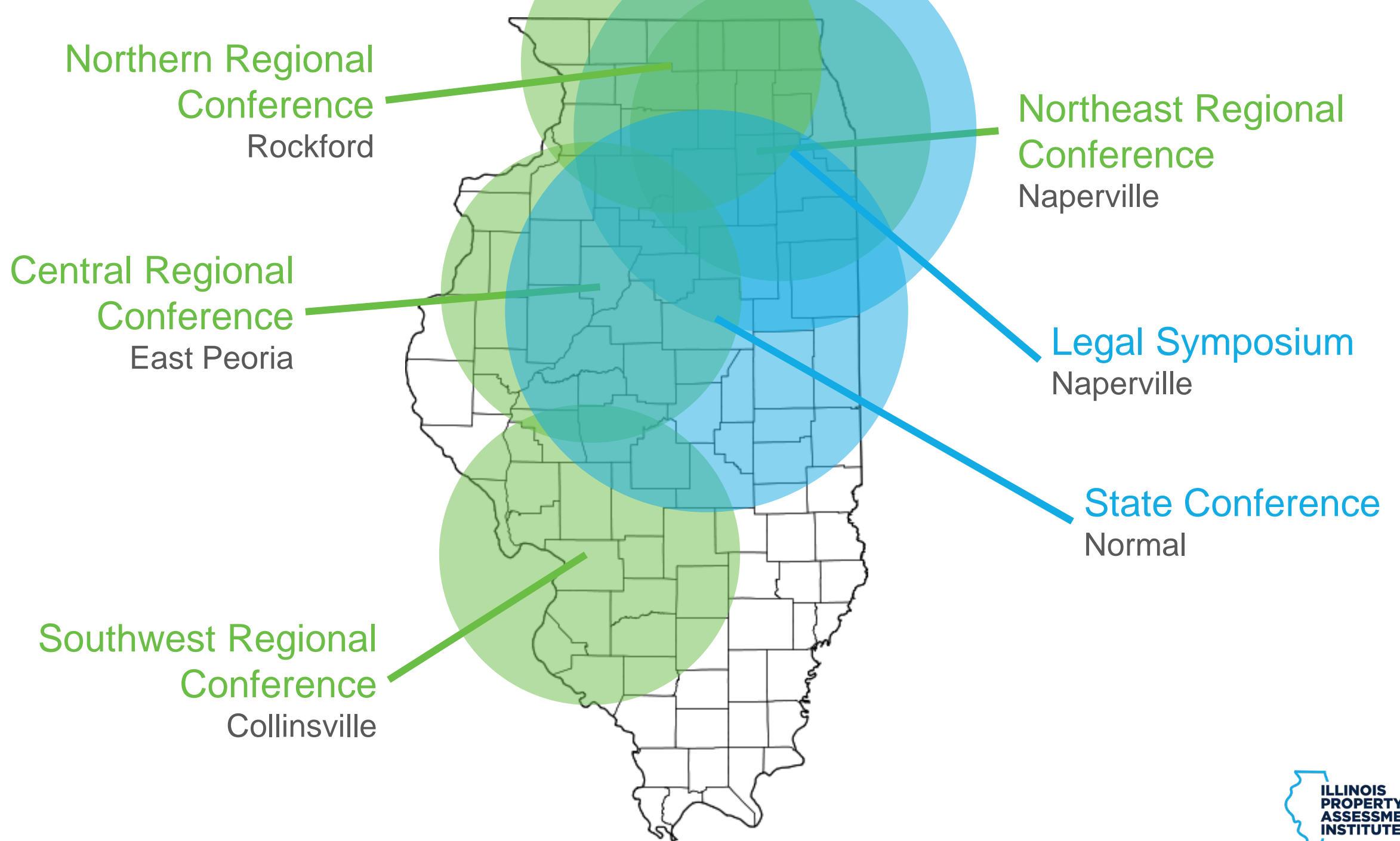
Kane County Instructional Assembly

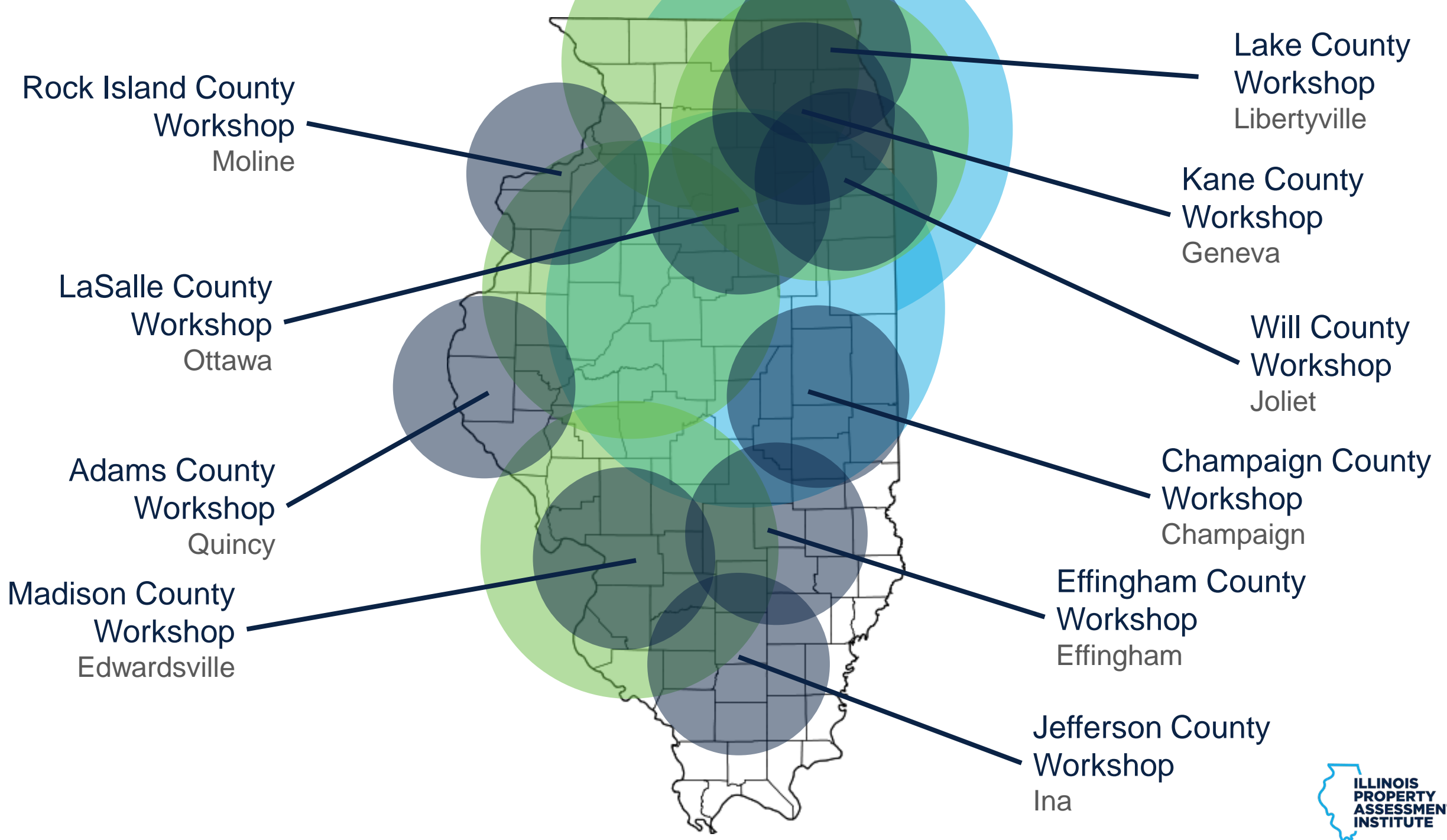


**ILLINOIS
PROPERTY
ASSESSMENT
INSTITUTE**

Conference & Workshop Locations









2026 Qualifying Series

- Winter Virtual (January/February)
- Spring – Normal (May)
- Summer – Naperville (July)
- Fall Virtual (September)

New Course Updates

Recent wins and future plans



New Courses Rolled Out in 2025

- The Art of PTAB: Advanced Case Studies
- Introduction to Income-Producing Properties (complete re-write)
- Case Studies in the Appeals Process

Courses Coming in 2026

- Introduction to Income-Producing Properties II (working title)
- Introduction to Microsoft Excel (online)
- Microsoft Excel for Assessors

Future Course Development

- Office Management
- GIS for Assessors
- Valuation of Vice

Courses Close to Home

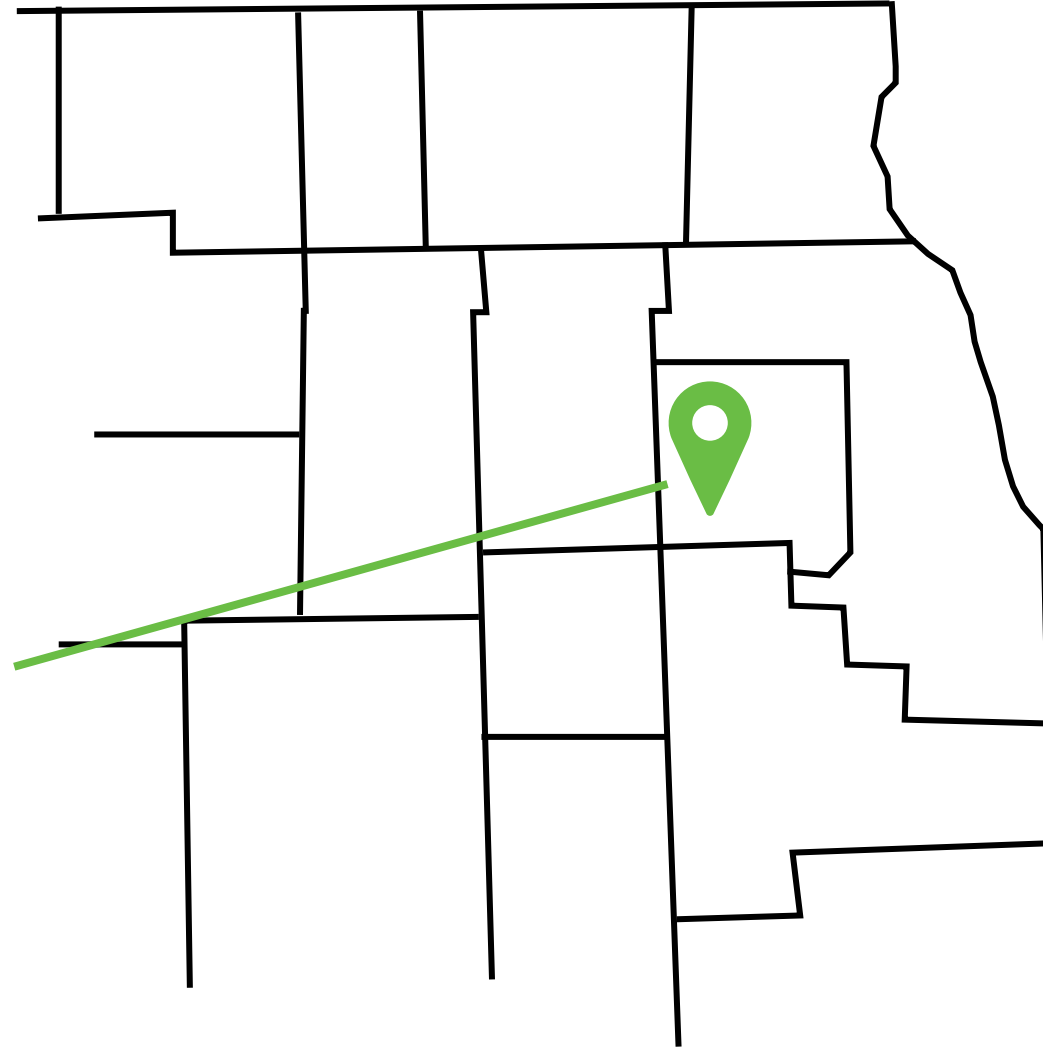


Courses Close to Home



Summer Qualifying Series Naperville

- Intro to Assessments
- Property Valuation
- Basics of Mass Appraisal
- Ethics for New Assessment Professionals

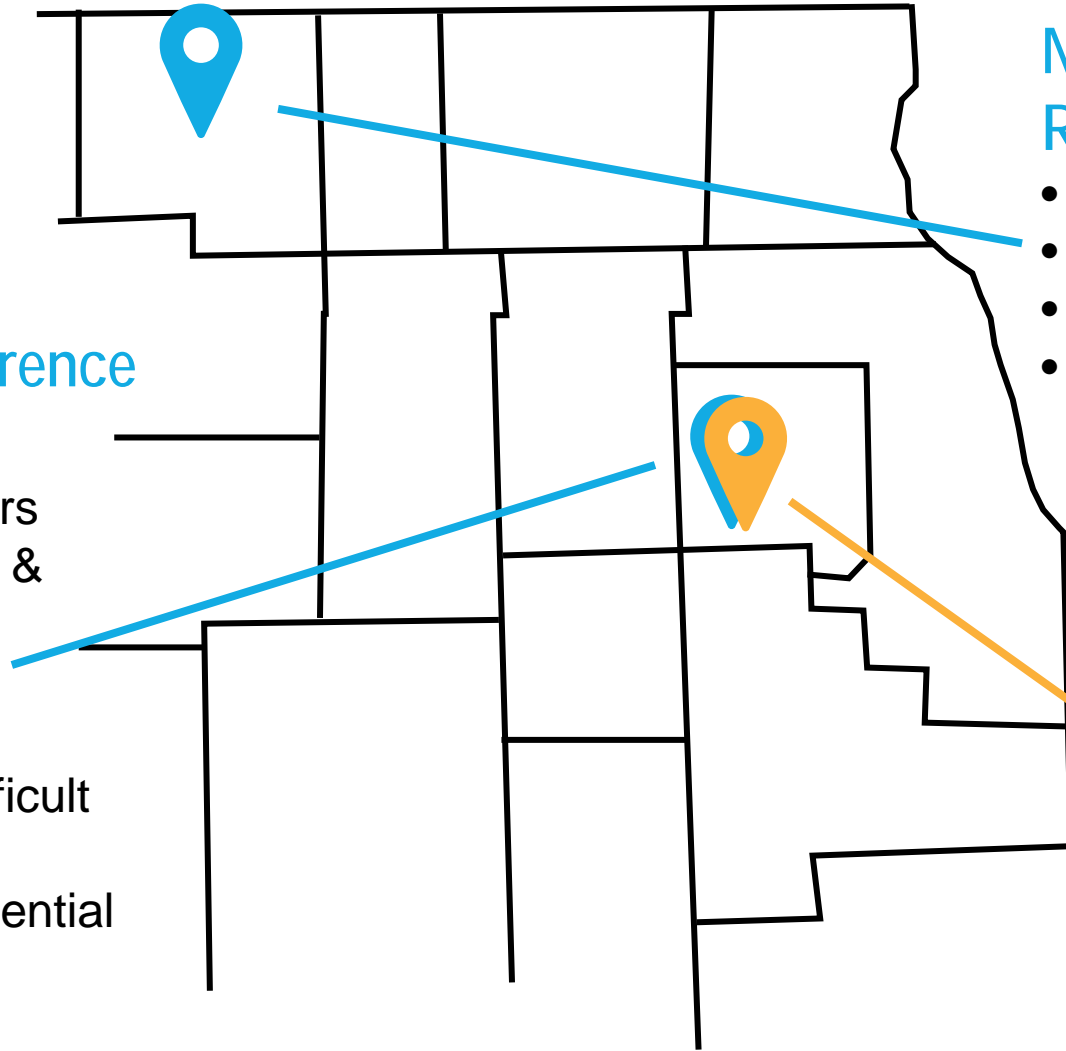


Courses Close to Home



Northeast Regional Conference Naperville

- Microsoft Excel for Assessors
- The Art of PTAB: Strategies & Case Studies
- Homestead Exemptions
- Land Valuation
- Valuation of High-End & Difficult Properties (one-day)
- Valuation of Low-End Residential Properties (one-day)



Northern Regional Conference Rockford

- Microsoft Excel for Assessors
- Illinois Tax Policy
- Valuation of Farm Buildings
- Preferential Assessments

Legal Symposium Naperville

Courses Close to Home

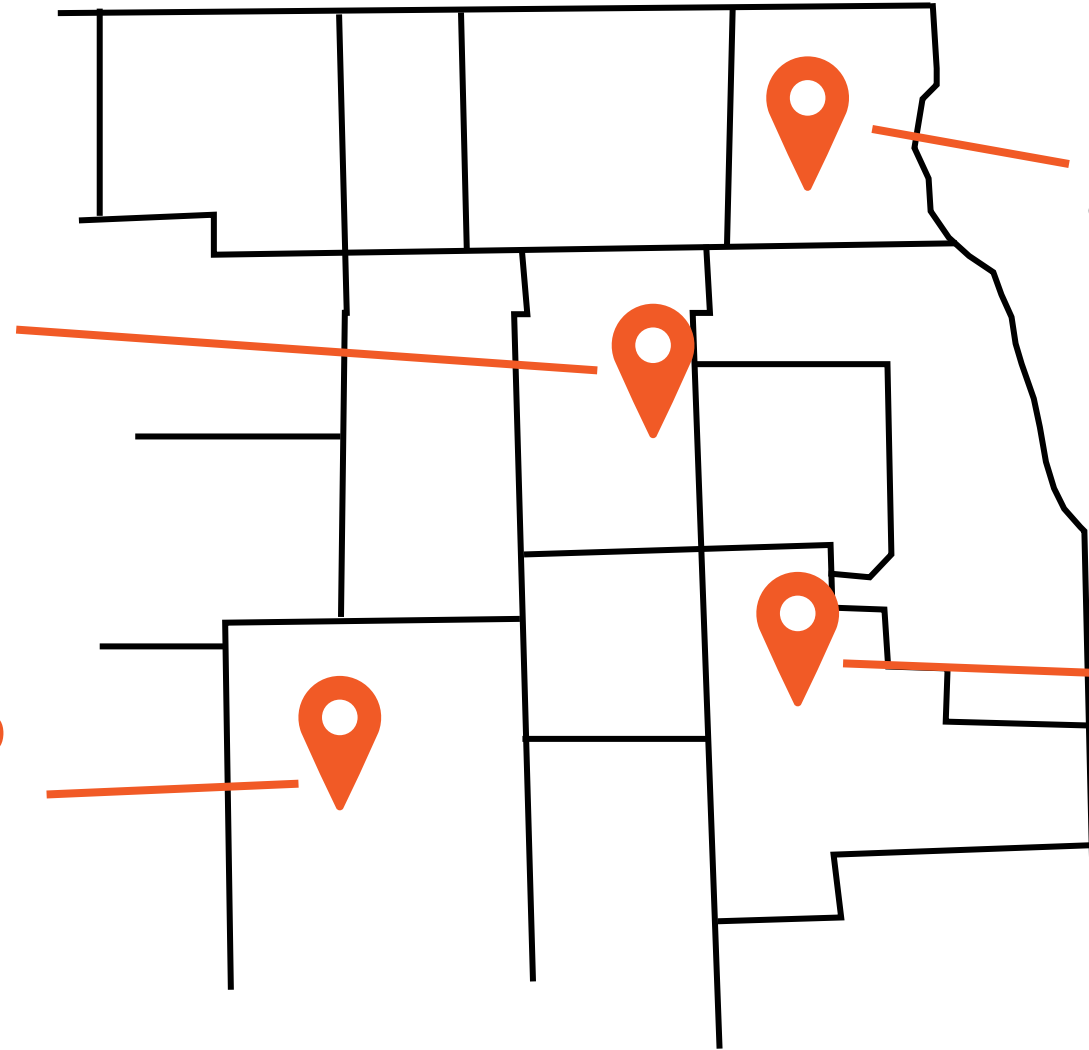


Kane County Workshop Geneva

- The Art of PTAB:
Strategies & Case Studies

LaSalle County Workshop Ottawa

- Valuation of Farm Buildings



Lake County Workshop Libertyville

- Introduction to Income-
Producing Properties

Will County Workshop Joliet

- Real Estate Law

Courses Close to Home



Virtual Courses

- Residential Data Collection
- Legal Descriptions for Assessors
- Introduction to Income-Producing Properties
- Introduction to Microsoft Excel

Free Webinars

- State Conference Throwback Series

Courses Close to Home



Home Studies

- Practical Math for Assessing Officials
- The Income Approach: A Detailed Examination
- RETDs From Township to State



**Keeps You Warm While Do Take Online
Classes and Home Studies!**



Potpourri



Advanced Designations Revamp

- Advanced Designations:
 - CIAO-Intermediate (I)
 - CIAO-Mater (M)
- CIAO-I launching by the end of 2025.
- CIAO-M coming in 2026.

Continuing Education (CE) Cycles

- ~~CE Cycle 19 – 22~~
 - CE Cycle 23 – 26 ← **We are here!**
 - CE Cycle 27 – 30
-
- *All CIAOs need 60 hours of continuing education by December 15, 2026.*

IDOR Stipend Notes

- To qualify for IDOR's stipend program, you need at least 30 hours of courses in a calendar year (15 of which must be exam hours).
- Checks are now sent directly to the township to make tax deductions easier on you.
- Townships may not use your bonuses or stipends as part of your salary. This is "above and beyond" money.

Repeating Education Hours

IPAI

- May not repeat a course within the four-year continuing education cycle
- Currently in CE Cycle 23 – 26
- Need 60 hours every four years
- Never need to take an exam

IDOR Stipend Program

- May not repeat a course within the last ten years
- Need 30 hours each year
- At least 15 of your 30 hours must be from exam course

State Conference

Important Upcoming Dates

- December 2 State Conference registration opens
- December 9 2026 registration opens for all other courses
- December 15 Last day to complete home study or retake exam

Annual Awards

Honoring Our Best



Annual Awards



Marshall Theroux Memorial Award

- *Highest honor bestowed upon a member of the Illinois property assessment community.*

Annual Awards



Outstanding Achievement in Property Assessment (small jurisdiction)

- *Townships/MTADs with fewer than 25,000 residents, counties with fewer than 50,000 residents.*



Outstanding Achievement in Property Assessment (large jurisdiction)

- *Townships/MTADs with more than 25,000 residents, counties with more than 50,000 residents.*

Annual Awards



Rising Star Award

- *Individuals who have been working in the assessment field for seven or fewer years.*

2026 State Conference





Shine**Bright**

A 60TH CELEBRATION

STATE CONFERENCE

March 22 – 27, 2026

Marriott Hotel & Conference Center | Normal, IL

Format Overview

- **Monday & Tuesday, March 23 & 24**
 - Breakout Sessions
- **Wednesday & Thursday, March 25 & 26**
 - Traditional Courses
- **Friday, March 27**
 - Exams



Sunday Evening
Welcome
Happy Hour
w/ Jazz Quartet



Vendor Hall Sunday/Monday

- AMS Industries
 - Ayers
 - Bruce Harris & Associates
 - CIC, Inc.
 - Cloudpoint Geospatial
 - Crexi
 - Cyclomedia
 - DEVNET
 - Eagleview
- Mail Services
 - Nearmap
 - Schneider Geospatial
 - Sidwell
 - TrueRoll
 - Tyler technologies
 - Vanguard Appraisals
 - Visual PAMSPPro

Opening Keynote Speaker

Scott Tillema

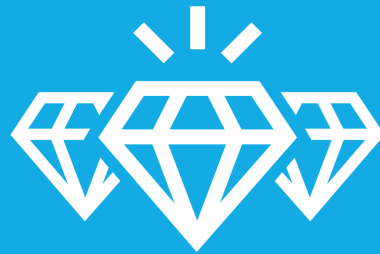
*Retired Hostage Negotiator
& Founding Partner of The
Negotiations Collective*





Angel Howard

*Founder
Necessary Change Consulting*



Tuesday General Session

Monday/Tuesday Schedule

MONDAY

- Opening Keynote Session
- Breakout Sessions

TUESDAY

- General Session
- Breakout Sessions

Breakout sessions - choose your own adventure!

- Four/five breakout sessions each hour
- Industry Insights with Vendors
- Go to whichever one you want

Confirmed Breakout Session Sampling

- From Data to Dialogue: Public Outreach That Connects
- The Human Element: Soft Skills in Property Tax Assessment Leadership
- Charts in Excel
- What Happens After “No”: Appeals of Homestead Exemption Denials to County Boards of Review
- First Amendment Auditors

Confirmed Breakout Session Sampling

- My First 12 Months in Office
- Hot Topics in Employment Law
- Leveraging Artificial Intelligence for Assessing Township Property
- The Role of the Township Board
- Illinois Economic Development Incentive Programs



CERTIFIED ILLINOIS ASSESSING

Marriott
BLOOMINGTON NORMAN
HOTEL & CONFERENCE CENTER

Monday
CIAO
Association
Luncheon



Monday Night Red Carpet Reception





Monday Night IPAI Celebration Banquet

Tuesday IL Chapter of the IAAO Luncheon



Tuesday Night Game Night



Wed/Thurs Traditional Courses

- Case Studies in the Appeal Process
- Introduction to Income-Producing Properties
- Office Management
- Valuation of Farm Buildings
- Legal Descriptions for Assessors
- Valuation of High-End & Difficult Residential Properties (Wed only)
- Valuation of Low-End Residential Properties (Thurs only)

Wednesday Drinkin' With Lincoln Tour



Why attend State Conference?

- Education
 - Variety of topics
 - Choose your own adventure
- Experience
 - Networking
 - Special events
 - Social activities
- 15 hours of CE (seminar) credit for MO/TU
- Every year it is something different

A wide-angle photograph of the Chicago skyline at dusk, with the Willis Tower prominently on the left. The sky is a deep blue with some clouds, and the city lights are beginning to glow. The water of Lake Michigan is visible in the foreground.

Thank You

A blue outline of the state of Illinois, positioned to the left of the text.

**ILLINOIS
PROPERTY
ASSESSMENT
INSTITUTE**



Uniformity in Assessment Administration

The Bare Necessities of Mass Appraisal

Chesney (Offutt) Leafblad – CIAO-Master
Jason Frost – CAE, MAI



Learning Objectives

- Identify the basic components (bare necessities) of Mass Appraisal and how to implement within the context of CAMA.
- Develop appropriate testing methodologies for analysis of the end result for the mass appraisal valuation.
- Explain the process of mass appraisal valuation, in plain language, to a non-appraiser (Never again say “the computer did it” when asked how a value was determined).



Fun Session Goals

- Understand mass appraisal through creative analogy
- Identify parallels between appraisal and animation
- Engage with the process using visual storytelling



Why Compare These?

- Both follow structured, creative processes.
- Require clear data, models, and feedback loops.
- Enhance learning through analogy and storytelling.
- *When in Disney...*



Meet the Characters...



Mowgli
“The Property”



Baloo
“The Appraiser”



Bagheera
“CAMA System”



Kaa
“Market Influences”






King Louie
“Public/Stakeholders”





Process Comparison Overview



 Mass Appraisal Step	 Jungle Book Animation Step	 Analogy
Planning & Scope	Story Concept & Script	Define the “why” and “what”
Data Collection	Visual Research & Voice Casting	Gather core ingredients
Data Management	Storyboard Review	Organize and ensure quality
Model Specification	Animation Style & Storyboards	Choose your creative/technical framework
Model Calibration	Lip-sync & Motion Adjustments	Match output to real behavior
Mass Valuation	Full Scene Animation	Run the full sequence
Review & Validation	Pencil Tests	Quality check the work
Finalization	Color, Music, and Effects	Polish the product
Appeals & Revisions	Scene Fixes	Incorporate feedback
Documentation	Archiving & Credits	Preserve the process
Explain to Non-Appraiser	Develop a Trailer	Engage the public and stakeholders



Planning & Scope Definition

Both start with a clear understanding of objectives and scope – whether it's valuing land or telling a story about Mowgli.

Mass Appraisal

Define

- ✓ Appraisal purpose
- ✓ Property types
- ✓ Geographic scope

Animation Process

Define

- ✓ Story concept
- ✓ Characters
- ✓ Settings
- ✓ Animation style

Planning & Scope Definition

What are you trying to achieve?

- *Mission Statement*
- *Statutorily Required Revaluation*
- *Fair & Equitable Distribution of the Property Tax Burden*

*“We **value** your confidence in our office. It is our **aim** to provide **efficient and courteous service** to the public while maintaining **accurate records** that provide **reasonable and uniform estimates** of market value.”*



Data Collection

Just like appraisers gather property data, animators gather visual, audio, and behavioral references.

Mass Appraisal

Collect property data

(land size, improvements, sales, zoning, etc.)



Animation Process

Collect reference materials

(animal movement studies, jungle visuals, voice recordings)



The Bare Necessities of Mass Appraisal:

- Data
- Tools
 - CAMA, Software
- Analysis
 - Reports
 - Statistical Analysis
- Interpretation
 - Required Level of Assessment
 - Uniformity



The Bare Necessities

Terry Gilkerson

Look for THE BARE NE - CESS - I - TIES, the re - quired BARE NE - CESS - I - TIES, for

get - ting your car - rier and your clothes. I mean THE BARE NE -

cess - i - ties that bring THE BARE NE - CESS - I - TIES, for

you - do - not - see - or - I mean you - put - on - your - pants,

if you - ing - here. The bear and

not - that - is - what I mean I don't pick the

to make sure for - ty just for me. The look on - at the

my pants - you pick a pants - you see the view that you don't need to

rock and plants and taking place at the house - with - that may be try a few

see the view when you pick a pants - you see the view - you - hear? get - on - you a view

THE BARE NE - CESS - I - TIES of life - with - out - you - they have to - you - Look for the





Data Collection

Data is the foundation that every future step is built on.



Data Integrity

- What data **drives value**?
- What data is **informational**?
- What **cost schedules** are being used?



Data Management & Quality Control

*Ensuring data is clean =
ensuring animation assets are aligned with the vision.*

Mass Appraisal

**Validate, clean, and organize
property data in CAMA system**

Animation Process

**Review sketches, storyboard
panels, and audio for continuity
and accuracy**

Data Management & Quality Control

Mass Appraisal

Data Integrity:

- Know your data
- Where is it in the system?
- Is it a list of values? Do you need codes, tags, labels
(prescribed formats) for easy reporting or searching of notes?
- Where does my data live?
- Is it consistent?
- How is data maintained?

Best Practice:

Continuous review/auditing recommended

Data Management & Quality Control

Mass Appraisal

Data Integrity:

- What lives outside of your CAMA?
- Excel?
- Neighborhood level Reports?
- Neighborhood Diary?

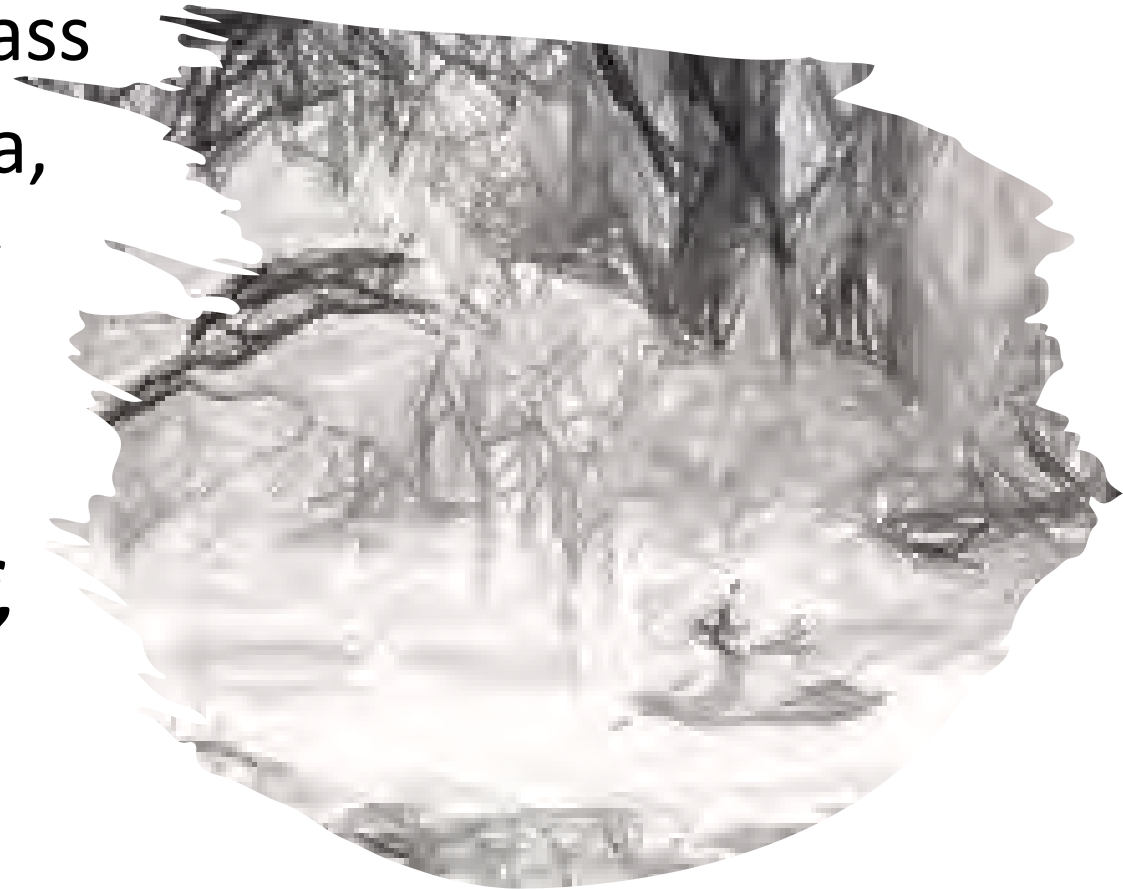
Best Practice:

Create a document that describes your neighborhoods at a very high level.

One sale does not a market make. Mass appraisal relies on a multitude of data, which is properly stratified and ready for statistical analysis.

“The strength of the pack is the wolf, and the strength of the wolf is the pack.”

– The Law of the Jungle



Model Specification

Both use a framework to guide execution—economic in one, visual in the other.

Mass Appraisal

Choose valuation models (*cost, income, sales comparison*)

Define variables

Animation Process

Choose animation style
(*hand-drawn, watercolor background, exaggerated motion*)

Develop storyboard

Model Specification

- What data drives value?
(Assessed Value vs. Value in the Market)
- What data is informational?
- What cost schedules are being used?
- Is your CAMA sketch-driven?

Model Calibration

*Calibration ensures realism: price modeling for appraisers,
motion and sync for animators*

Mass Appraisal

**Adjust models using newly
constructed property sales to
reflect current construction costs
(high level)**

Animation Process

**Refine character motion and lip-
sync to match voice tracks and
timing**



Model Calibration

Mass Appraisal

- ***Cost Schedules***
- ***Accurate Depreciation:*** *Ideally, you can adjust existing depreciation schedules utilizing market extracted depreciation. Alternatively, just go with what you've got.*
- ***At the end of the day, does it make sense?***
Compare between quality grades in addition to age.

Model Calibration

Mass Appraisal

Idiosyncrasies of your CAMA?

- *Work within the bounds of your system*
- *Avoid overrides, user fields, etc. whenever possible.*

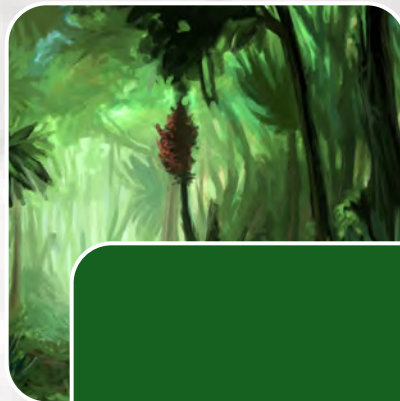
What is public-facing?

- ***Be aware of how data shows on a public-facing website & property record cards***

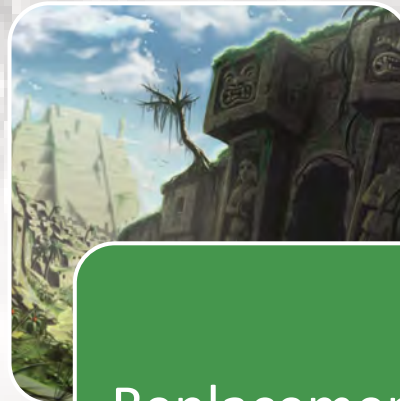
Model Calibration

Mass Appraisal

Market Adjusted Cost Approach:



Value Land



Replacement
Cost New



Market
Adjustment



Model Calibration

Mass Appraisal

Value Land

Sales Comparison

- If you've got them!

Allocation

- 15-25% Total Sale
 - Consider local Market
- Develop Unit of Comparison
- Adjust for Outliers
- Account for Excess Land



Model Calibration

Mass Appraisal



Determine Replacement Cost New Less Depreciation

- Utilize cost schedules to determine RCNLD for all properties with recent sales.

Develop Market Adjustment

- Building Residual = Sale – Land Value
- Compare the RCNLD to the Building Residual from recent sales
- Determine appropriate neighborhood level adjustment



Mass Valuation Execution

Execution means using tools to produce the actual deliverables: values or animation frames

Mass Appraisal

Run mass appraisal calculations across all properties using statistical models

Animation Process

Animate scenes frame-by-frame, align with story progression

Mass Valuation Execution

Reports

Before (Prior to Market Adjustment)

- **Uniformity Report:** compare characteristic data and price/sqft, land/building, etc.
 - Clean your data before you start
- **Memorialize Prior Value***
- **Sales Ratio Report with Raw RCNLD
(Develop Market Adjustment)**

After

- **Sales Ratio Report with New Values**
- **Uniformity Report with New Values**
- **Percent Change from prior Values**
 - Catch errors of commission rather than omission.



Mass Valuation Execution

- *Reports*

Rerun and rerun again... then do it again...

- *Track your changes*

Adjustment Levels

Neighborhood (The "Wolf Pack")

Broad in scope
covering hundreds
or thousands of
parcels

Parcel (Mowgli)

Narrow in scope &
specific to one parcel



Hiccups

“When you find out you can live without it, go along not thinking about it.”

— Baloo



Review & Validation

*Both validate accuracy against real-world
(sales or viewer logic/emotion)*

Mass Appraisal

**Conduct ratio studies, compare
model output to real sales,
perform field reviews**

Animation Process

**Review animation reels, timing,
and flow in pencil tests or
colorized dailies**

Finalization & Notices

*Final public-facing product:
tax rolls or feature film*

Mass Appraisal

**Finalize assessed values, issue
notices to property owners**

Animation Process

**Finalize animation, add music,
effects, and credits before release**

Taxpayer Interaction Resources

First steps:

- Know your audience.
- Ensure consistent verbiage is used amongst staff.
- Develop FAQ document and other resources.



Taxpayer Interaction Resources

Question: How did you come up with my value?

Simple Answer:

1. We look at the value of the land.
2. Then we determine the cost to rebuild your house based on items such as the size, construction quality, number of baths, garages, etc. similar to what your homeowner's insurance does when determining how much it would cost to rebuild your house.
3. Then we account for the fact that it is not brand new by subtracting depreciation.
4. Then we adjust that value based on sales in your neighborhood/market area.



Taxpayer Interaction Resources

Question: What comparables did you use?

Simple Answer:

- We use sales within your neighborhood to adjust your assessed value.



Taxpayer Interaction Resources

Question: What are my options?



Simple Answer:

- Explain the three main components of a property tax bill.
- Identify any exemptions the property owner may be eligible.
- Identify the impact of the taxing bodies' levies.
- Explain the mass appraisal process.
- Identify options, reasons & evidentiary requirements for appeal.



Appeals & Revisions

Feedback-driven revisions happen in both processes

Mass Appraisal

Handle appeals, correct errors, adjust valuations as needed

Animation Process

Adjust animation frames based on director feedback or audience tests

Documentation & Archiving

Historical documentation supports transparency and learning for future projects

Mass Appraisal

Document methodology, models used, and decisions; archive for audit

Animation Process

Archive production materials, sketches, model sheets, and final film

Public Outreach

The final step in both processes is to submit the results (new assessments and a full feature film) to the court of public opinion.

Mass Appraisal

Explain the process of mass appraisal valuation, in plain language, to a non-appraiser.

Animation Process

Develop a trailer that summarizes the film and compels the public to watch.

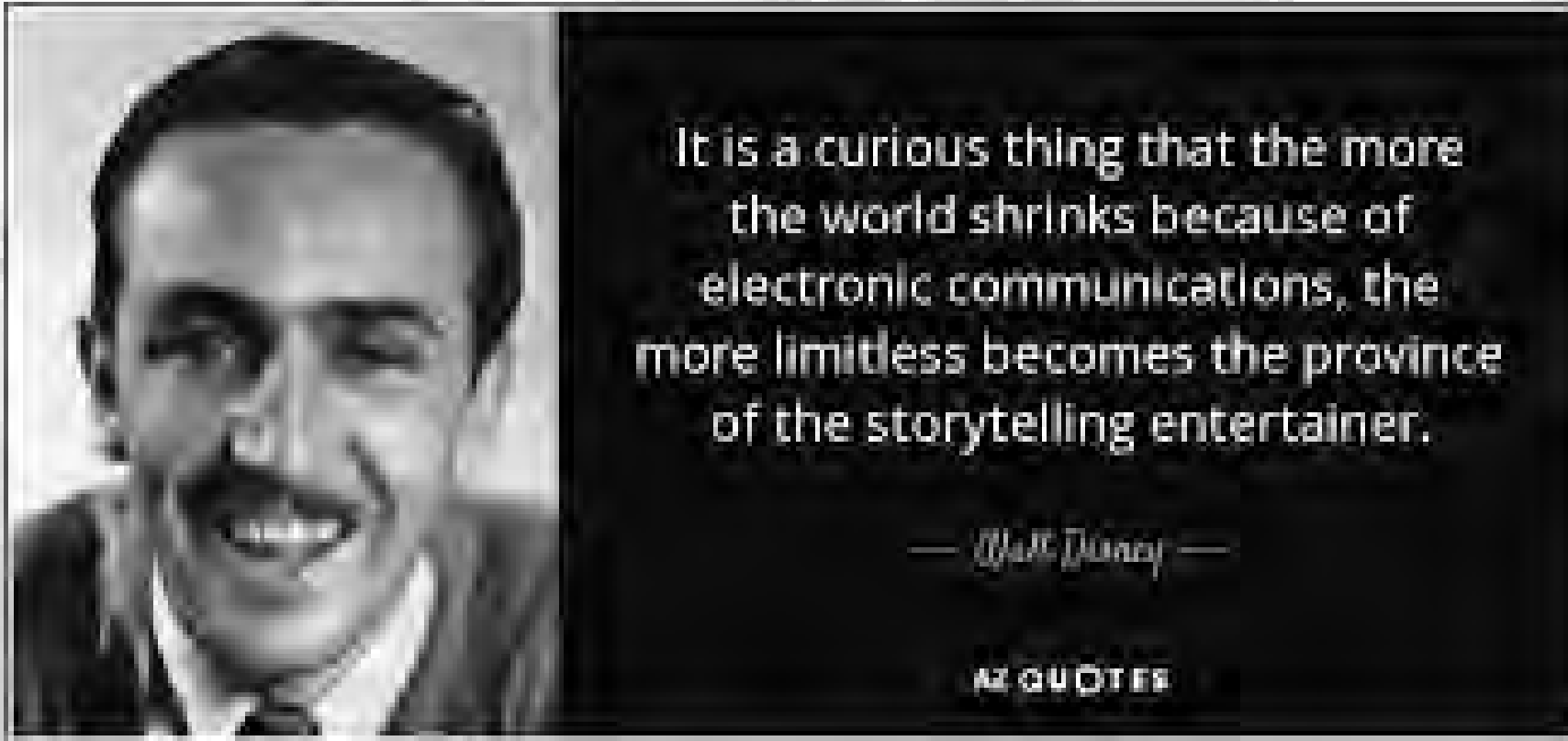




Key Takeaways

- Mass appraisal is structured storytelling
- Animation shows the importance of modeling and iteration
- Creative comparisons support better engagement

When you see the steps as a journey,
learning becomes easier.



Assessment Innovations

Integrating 1-Inch GSD Aerial Imagery, Change Detection, and Sketch Verification for Assessment



Today's environment presents many challenges



- Reduction in staff or limits in ability to conduct on-site assessments that are required by law



- Growing concerns from public and staff regarding safety



- Large assessment area and desire to cut travel/ transportation costs



- Maintain accurate property data in a CAMA system that allows for equitable and defensible billing



- Significant growth within county and have a need to be more efficient in assessments



- Acquiring defensible data and imagery regarding property assessed value

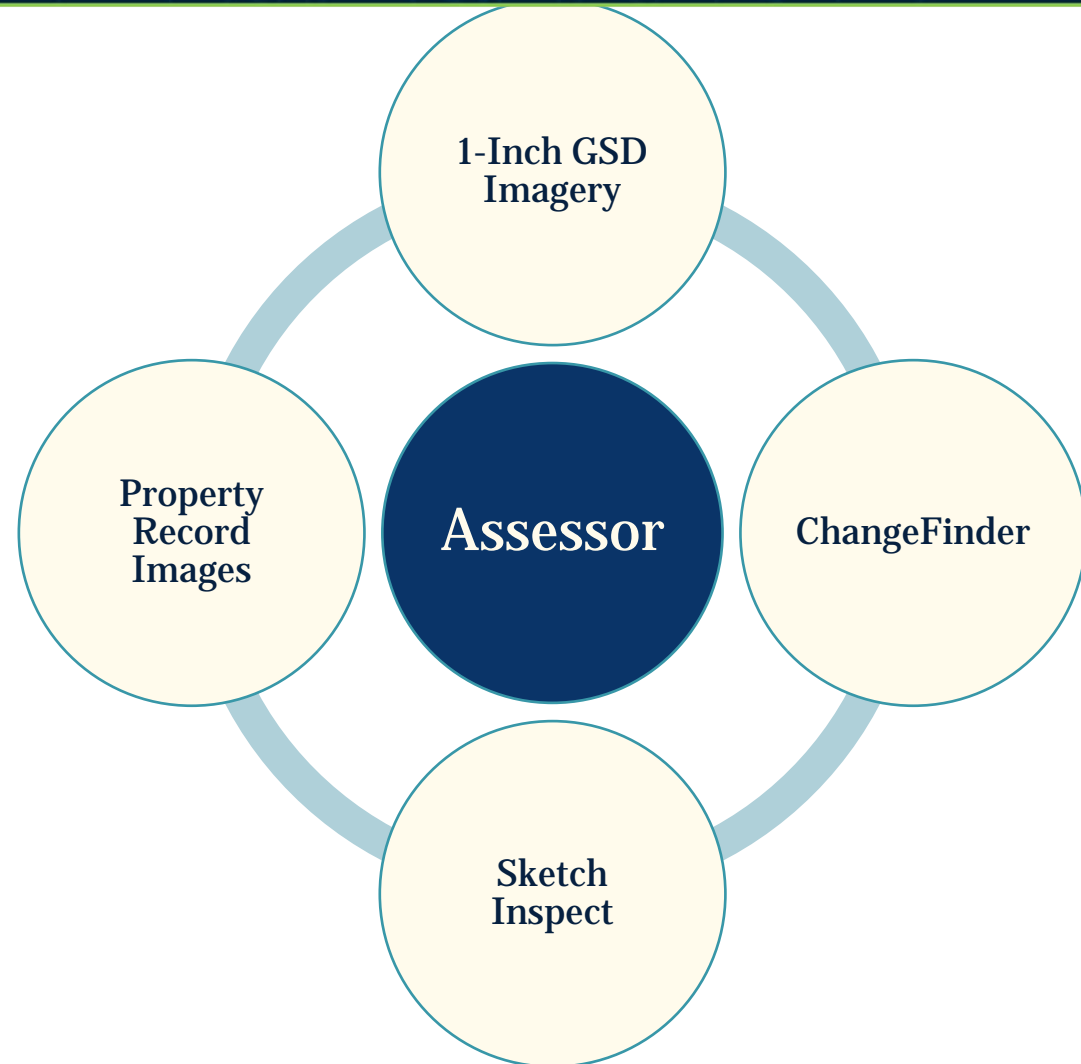


- Issues with quality, accuracy or availability of imagery

EagleView's technology ecosystem can help

Comprehensive support for Assessors:

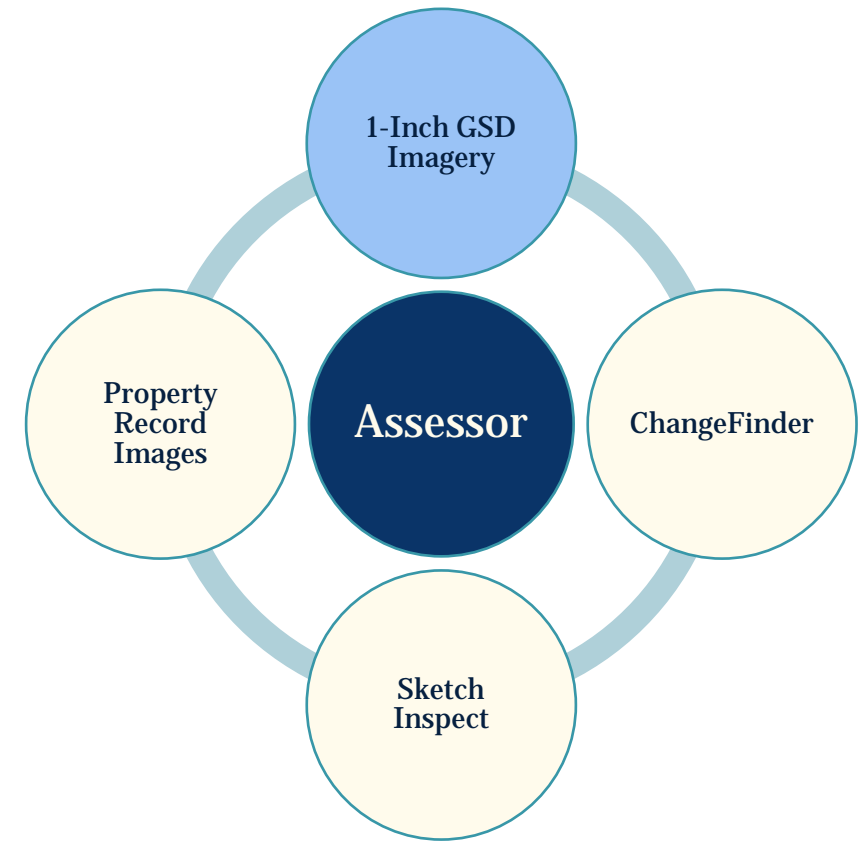
- 1-Inch GSD oblique and orthogonal aerial imagery for clarity and detail
- ChangeFinder for change detection
- Sketch Inspect for sketch verification
- Property Record Images for up-to-date property records



“See the Difference” with 1-Inch GSD aerial imagery

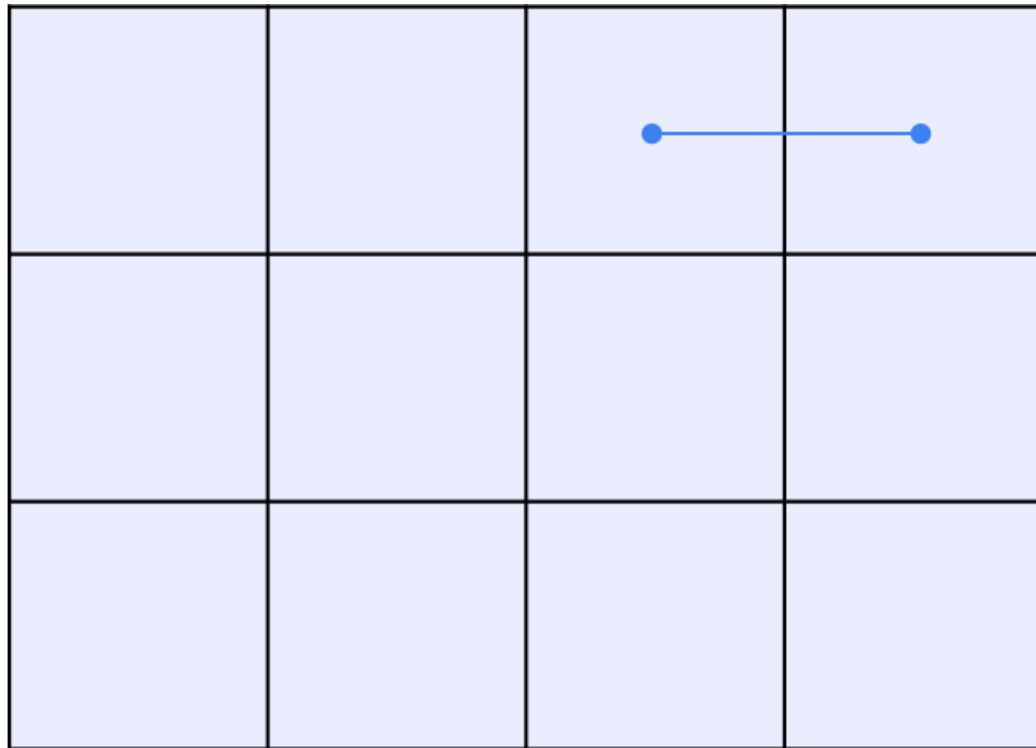
Oblique and ortho imagery vital for assessment

- Unrivalled clarity and detail
- 360-degree views
- 9x more detail than 3-inch GSD imagery
- Access to historical library
- Able to view/measure/annotate in EagleView Cloud Explorer
- Integrate directly into CAMA system





Ground Sampling Distance (GSD)

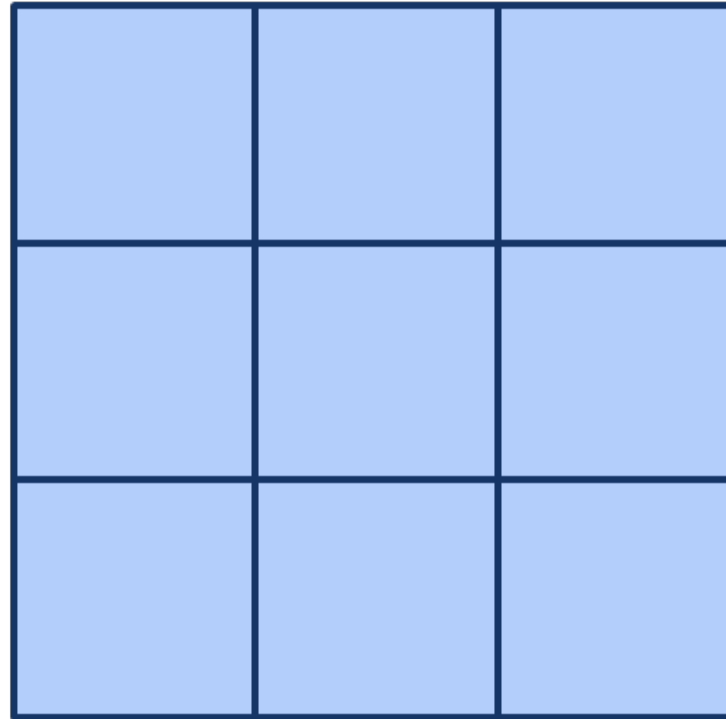


- Distance between pixel centers measured on the ground.
- In an image with 1-Inch GSD, adjacent pixel image locations are 1 inch apart on the ground.

1-Inch GSD provides higher spatial resolution



3-inch GSD pixel



1-inch GSD pixels within the same 3-inch area

9x more data
and detail

3-inch vs. 1-inch comparison



3-inch (2018)



1-inch (2022)

3-inch vs. 1-inch comparison



3-inch (2018)

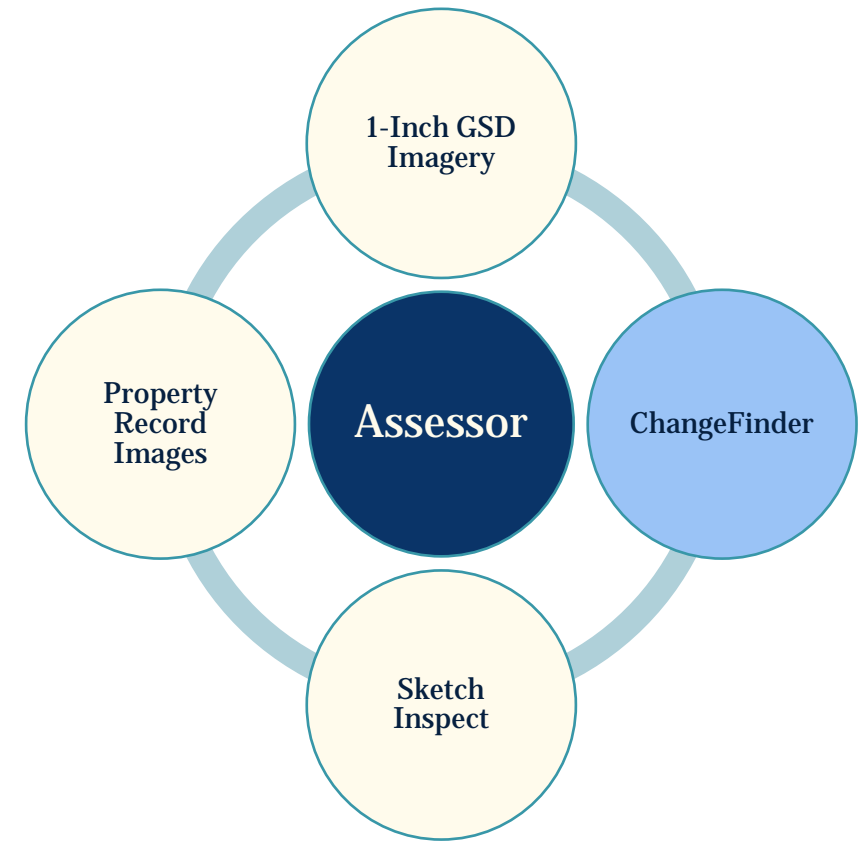


1-inch (2022)

ChangeFinder for change detection

Quickly see what has been built, modified, or demolished by comparing current to historical imagery

- Reduce costly and time-consuming visits
- Uncover additional tax revenue
- Update records on land usage and availability



Prioritized review of changes between imagery sets



Current

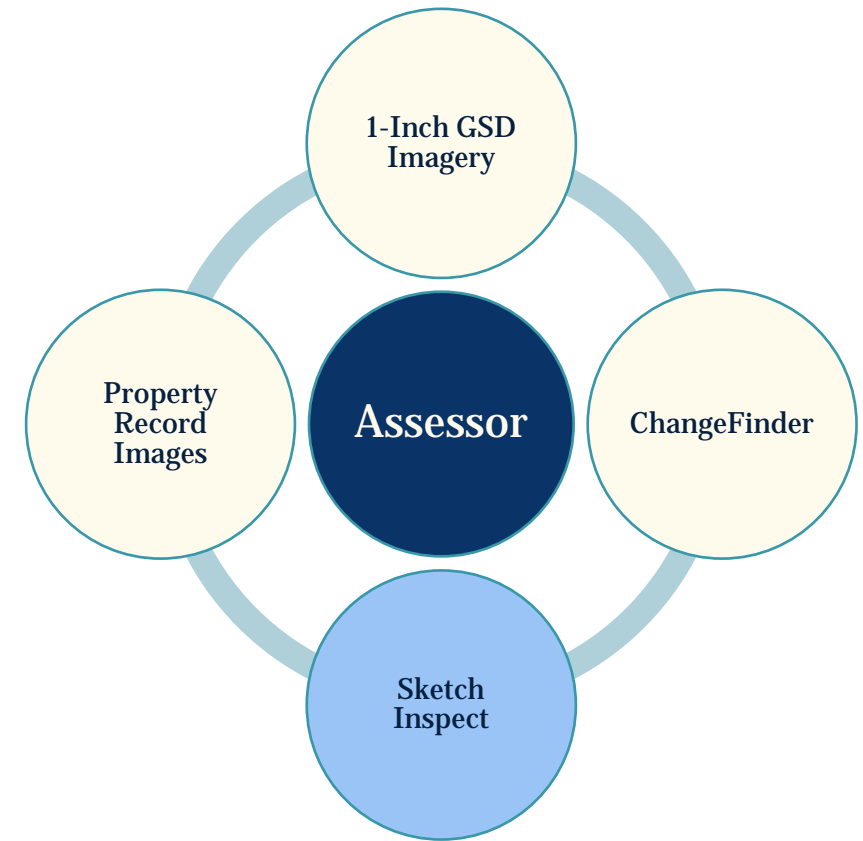


Historical

Sketch Inspect for CAMA sketch verification

Take sketches from a CAMA system, superimpose them onto aerial imagery, finds sketch inaccuracies


- Compare sketches to building outlines, identifies and classifies inaccurate or missing sketches
- Filter for prioritized review
- Resolve historical inaccuracies in CAMA system
- Brings you back up to speed, gives you a new starting line



Prioritized review to resolve sketch inaccuracies

370907231000

View Data



370907231000 11/06/2017

Sketches: 1
Matched: 0
Minor Mismatch: 0
Major Mismatch: 1
No Match: 0

Buildings Without Sketch: 1
CAMA Pools: 0 GIS Pools: 0

☐ Side Angled Imagery

Quick Parcel Search

Legend

Matched

Minor Mismatch

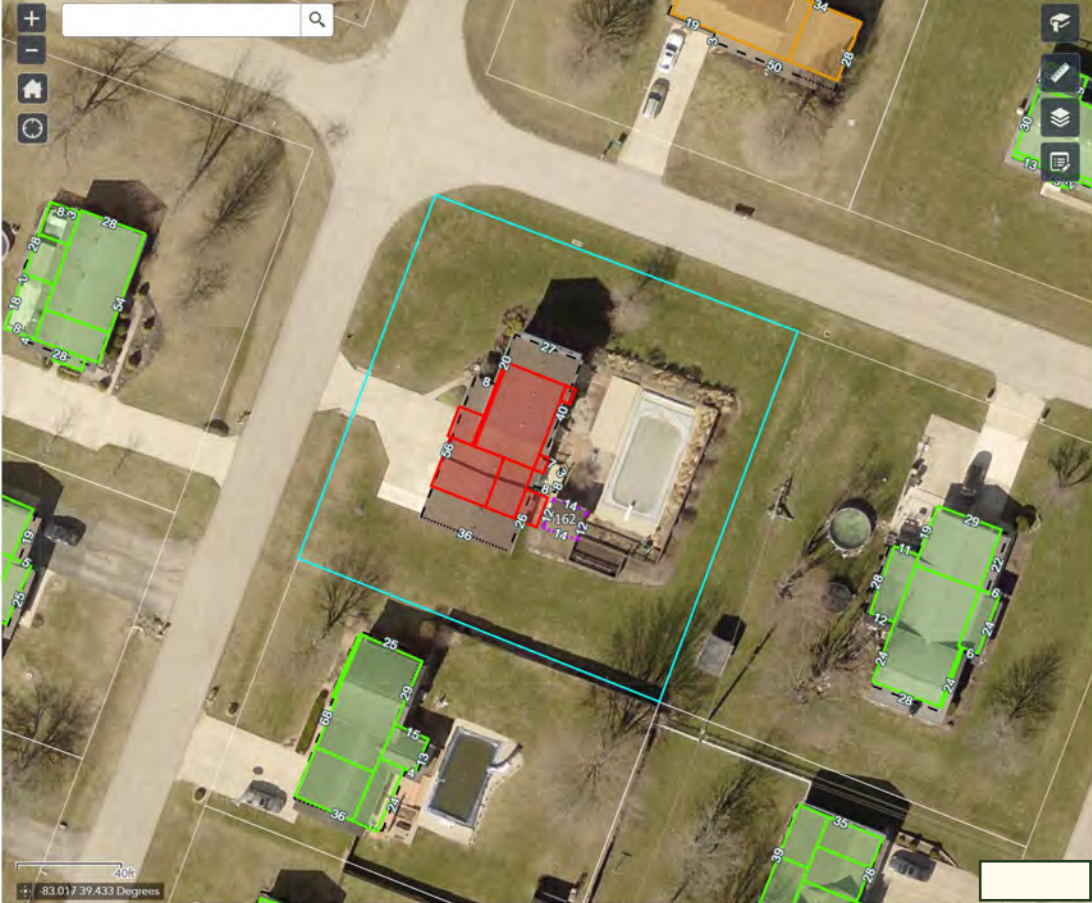
Major Mismatch

No Match

Building Outlines

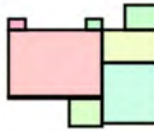
No Sketch

Has Sketch



No Match (0) Matched (1) Ignored (2)

Major Mismatch (1 of 1)



☒ 1s FR - 240 sqft - ID: 6
☒ 2s FR - 816 sqft - ID: 1
☒ AGFU - 440 sqft - ID: 7
☒ OH - 34 sqft - ID: 3
☒ OP - 120 sqft - ID: 5
☒ WDDK - 108 sqft - ID: 8
☒ WDDK - 24 sqft - ID: 2
☒ WDDK - 24 sqft - ID: 4

1 of 1 Skip Forward Filters

Not Reviewed No Existing Work Order

Pass Corrected Fail

Additional Actions To Be Taken

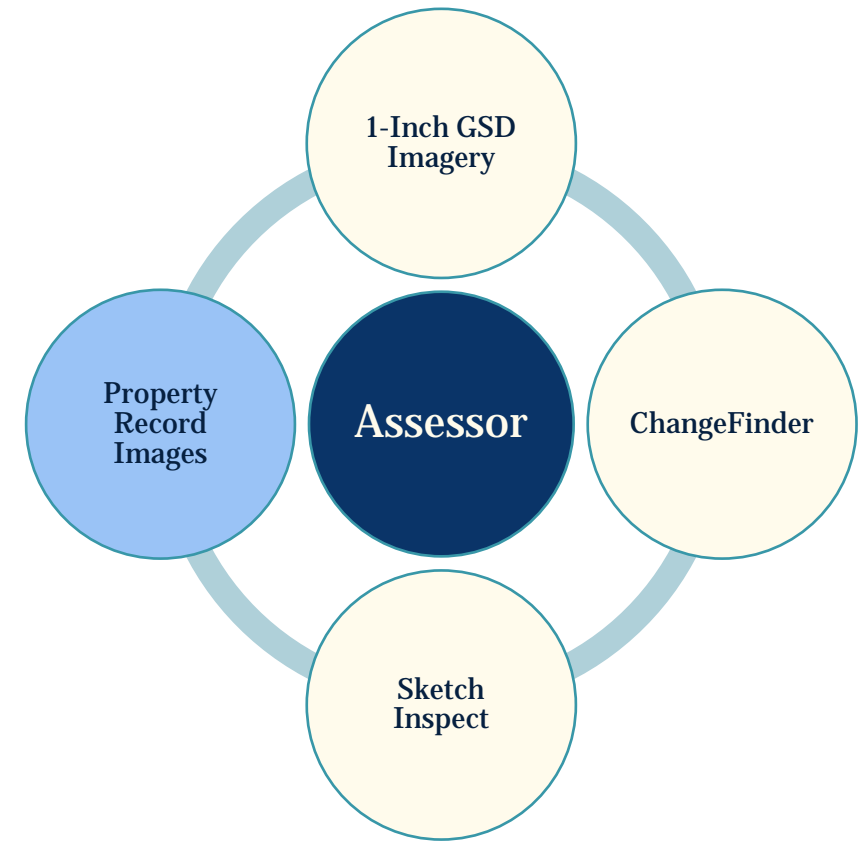
Field Review Office Review GIS Review

Parcel ID	Match Type
370907209000	Matched
370908151000	Matched
370907231000	Matched
370907147000	Matched
370908128000	Matched
370907225000	Minor Mismatch
370907133000	Minor Mismatch
370907160000	Minor Mismatch
370908135000	Minor Mismatch
370907218000	Minor Mismatch
370907178000	Minor Mismatch
370908130000	Minor Mismatch
370908133000	Minor Mismatch
370907225000	Matched
370907181000	Matched
370907138000	Matched
370907209000	Matched
370907226000	Matched
370907167000	Matched
370907224000	Matched
370907164000	Matched
370907149000	Matched
370908128000	Major Mismatch
370907179000	Major Mismatch
370907147000	Major Mismatch
370907162000	Matched
370907153000	Matched
370907222000	Matched
370907156000	Matched
370907157000	Matched

Frequently updated imagery for property record cards

Parcel-referenced, front-facing images integrated directly into your CAMA system

- 4 cardinal direction, plus ortho and one labeled as front-facing
- Digitally delivered via FTP
- Get more from existing imagery and reduce need for street-level imagery and onsite visits
- Easy way to update property record cards with 1-inch GSD imagery



Sample image extracts



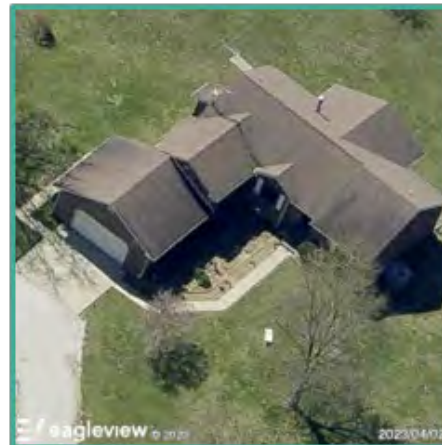
East



West



North




South



Overhead

Property Record Image Extract – Public website example



 **Beacon**™ Tippecanoe County, IN

Tax Statements 2022 pay 2023
[2022 Pay 2023 \(PDF\)](#)

Tax Statements 2021 pay 2022
[79-06-10-400-001.000-022 \(PDF\)](#)

Tax Statements 2020 Pay 2021
[79-06-10-400-001.000-022.pdf \(PDF\)](#)


Tax Statements 2019 pay 2020
[79-06-10-400-001.000-022 \(PDF\)](#)

eBill Registration

Register for Emailed Tax Bills

Summary

Parcel ID	79-06-10-400-001.000-022
Alternate ID	132-01503-0015
Property Address	3434 EDISON DR WEST LAFAYETTE, IN 47906
Sec/Twp/Rng	N/A
Tax Set	WABASH TOWNSHIP-TSC
Subdivision	N/A
Brief Tax Description	LINDBERG VILLAGE PH 1 & PH 2 LOT 134 <small>(Note: Not to be used on legal documents)</small>
Book/Page	N/A
Acres	0.000
Class	520 - Two Family Dwelling Platted
Neighborhood Code	10011



Owner

Deeded Owner
SSR PROPERTIES LLC
1516 PALATIA DR
ROSEVILLE, CA 95661

Site Description

Topography	
Public Utilities	Water
Street or Road	Paved
Neigh. Life Cycle	Static
Legal Acres	0
Legal Sq Ft	18,850

Land






Land Type	Soil ID	Actual Front	Acres	Effect. Front	Effect. Depth	Prod Factor	Depth Factor	Meas Sq Ft	Base Rate	Adj Rate	Extended Value	Influ. Factor	Value
HOMESITE	n100	130.000	0.433	130.000	145.000	1.00		18,850	40,000.00	40,000.00	40,000.00		40,000.00

Land Detail Value Sum 40,000.00

Neighborhood Description

Neighborhood

Photos (picto)



Register to Receive Form 11 Digitally

[Change Form 11 Subscription](#)


No data available for the following modules: Ditch Reconstruction Statements, Deduction, Historic Paper Property Cards.

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Last Data Upload: 4/3/2023, 6:23:48 AM

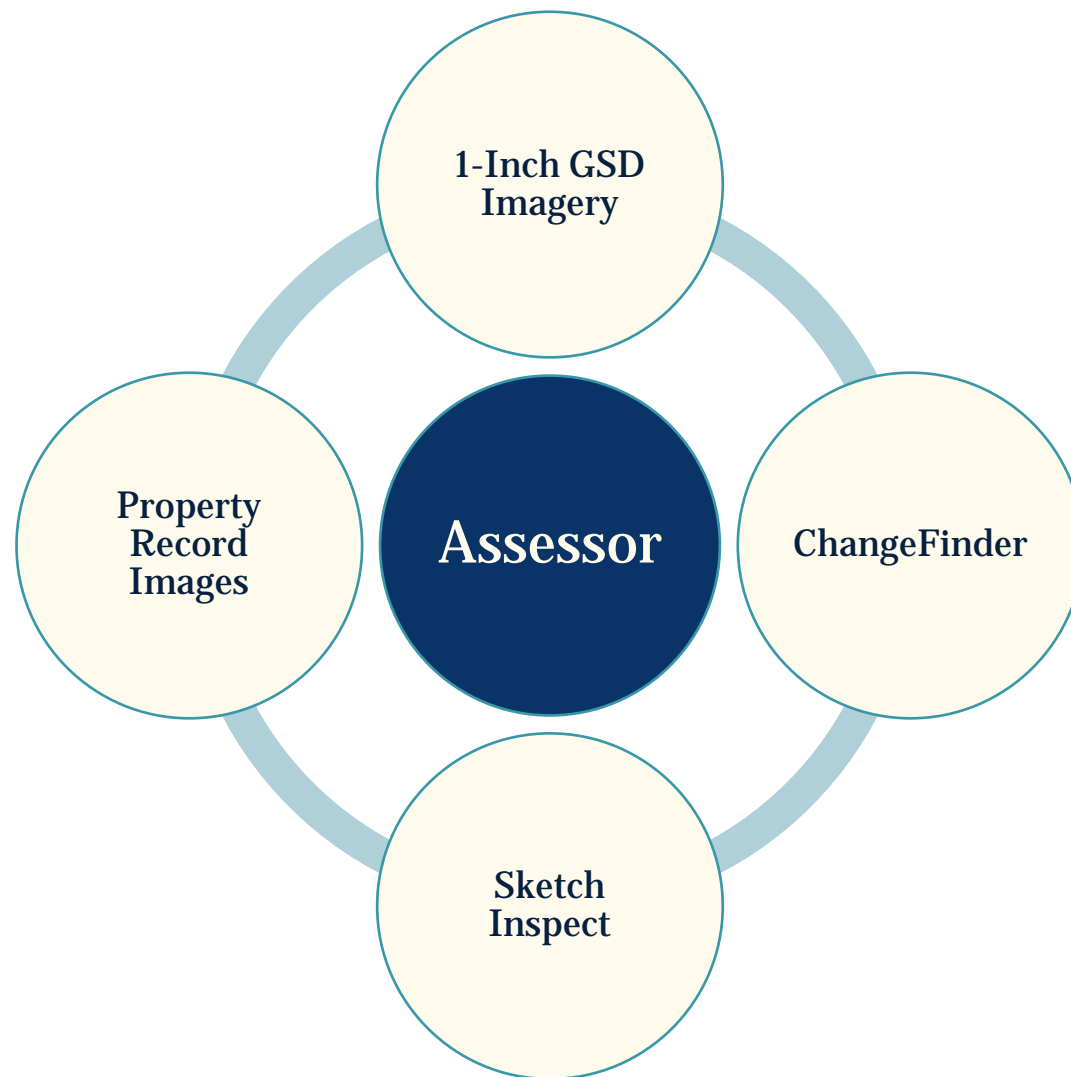
Developed by

 **Schneider**
GEO SPATIAL

Version 2.3.254




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Questions?

Homestead Exemption Taxpayer Portal



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Don't have an account? [Create one here.](#)

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Explore all your county has to offer



Reporting Assessments

- New Construction
- Farm Cards
- Due Dates



Revision of Valuations

Assessments

Level	Homesite	Dwelling	Farm Land	Farm Building	Mineral	Total	Partial Building
DOR Equalized	58,494	75,946	0	0	0	134,440	No
Department of Revenue	58,494	75,946	0	0	0	134,440	No
Board of Review Equalized	58,494	92,704	0	0	0	151,198	No
Board of Review	58,494	92,704	0	0	0	151,198	No
S of A Equalized	58,494	92,704	0	0	0	151,198	No
Supervisor of Assessments	53,981	85,552	0	0	0	139,533	No
Township Assessor	47,589	67,367	0	0	0	114,956	No
Prior Year Equalized	53,981	70,087	0	0	0	124,068	No

There are 8 levels of assessment in an assessment year. The assessed value is not final for the year until all levels of assessment are complete. The assessment year is complete when the DOR Equalized line appears at the top of the list shown above.



Revision of Valuations

- Revision of Valuations at Supervisor of Assessments Level
 - New construction
 - Divisions/Consolidations
 - Revisions and corrections
- Revision of Valuations at Board of Review Level
 - New construction
 - Divisions/Consolidations
 - Taxpayer filing (prospective or actual)

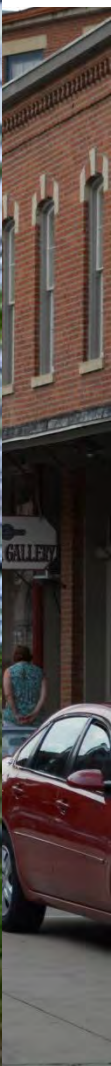




Uniformity in Property Valuation

Albee v. Soat (2000)





Albee v Soat (2000)

- 1995 General Assessment Year: \$41,673
- 1996 Non-General Assessment Year: \$65,162





Albee v Soat (2000)

- The 1995 General Assessment Year valuation of \$41,673 was correct.
- There had been no changes to the property during the 1995 assessment year;
- The 1996 Non-General Assessment Year valuation of \$65,162 was correct; and
- The change was a revised assessment and NOT the result of equalization.



Property Tax Code

“The chief county assessment officer of any county with less than 3,000,000 inhabitants, or the township or multi-township assessor of any township in that county, may in any year revise and correct an assessment as appears to be just.”—35 ILCS 200/9-75

ILLINOIS
COMPILED
STATUTES
2020
4

ILLINOIS
COMPILED
STATUTES
2020
5

ILLINOIS
COMPILED
STATUTES
2020
6

Property Tax Code

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ILLINOIS
COMPILED
STATUTES
2020

ILLINOIS
COMPILED
STATUTES
2020

5

ILLINOIS
COMPILED
STATUTES
2020

6

Rules of Statutory Construction

- Ascertain and give effect to the legislature's intent.
- Best indicator is the plain and ordinary meaning of the statutory language.
- Each word, clause, and sentence of a statute must be given a reasonable construction.
- No term should be rendered superfluous.
- Do not depart from plain and unambiguous language.



Illinois 2nd District Appellate Court

“Section 9-75 permits an assessor to ‘revise and correct an assessment as appears to be just.’ The assessor does not have the authority to revise or correct. If the legislature so intended it would have so indicated.”
—*Albee v. Soat*, 315 Ill. App. 3d 888, 891 (Ill. App. Ct. 2000).

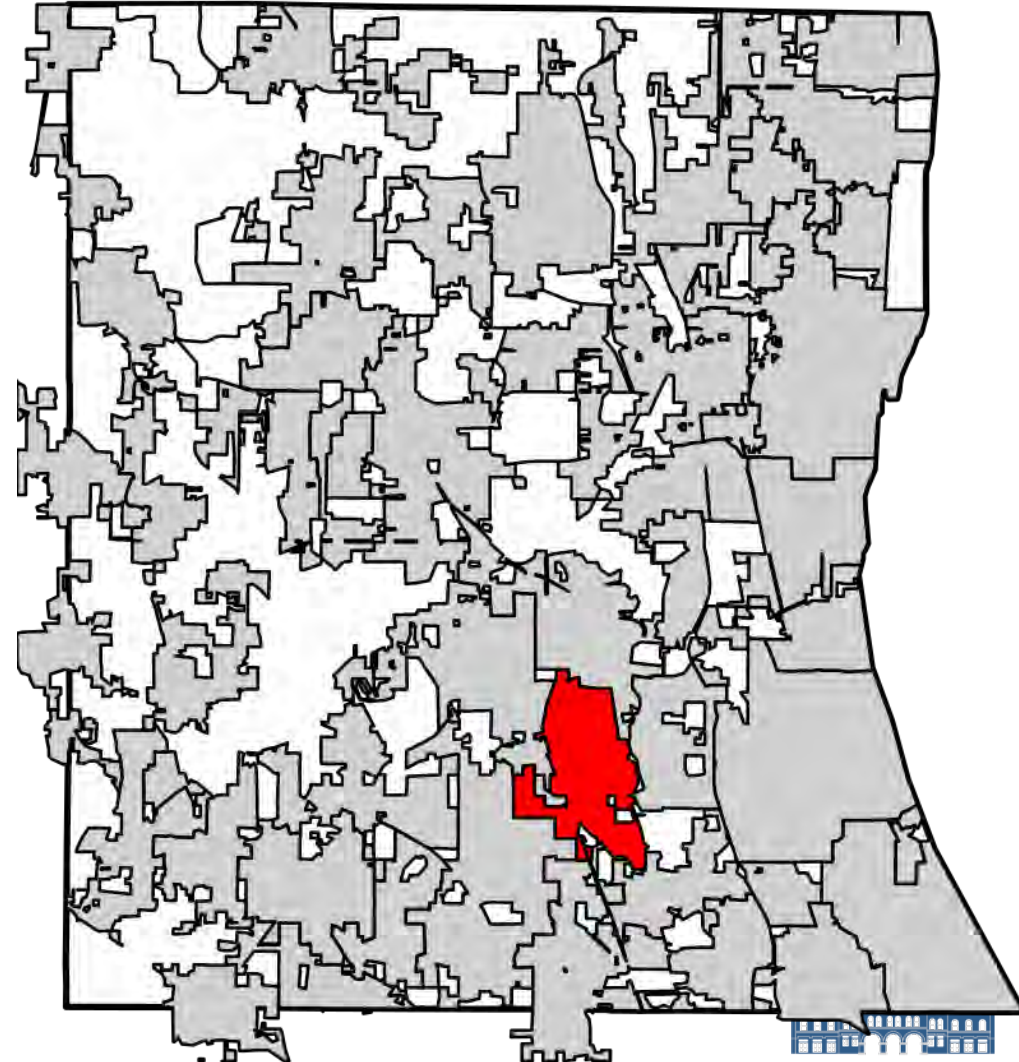
Valuation in Years other than General Assessment Years

35 ILCS 200/9-160, et seq.

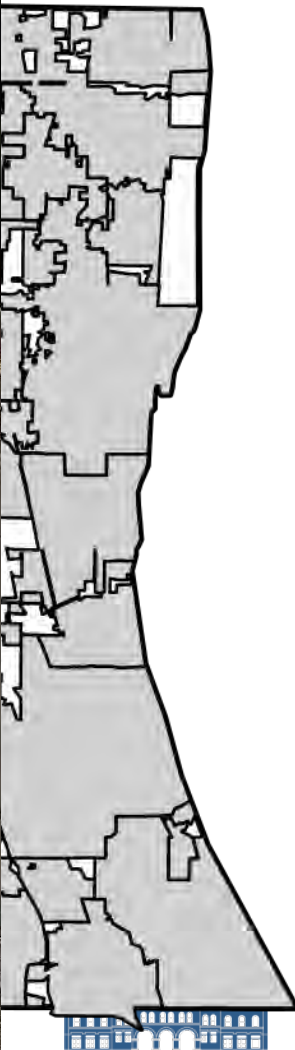
The 2010 assessment year is final year in the four-year cycle that began in 2007 (the most recent general assessment year). The courts have ruled that a non-general-assessment year should be treated differently than a general assessment year. In 2010, the law requires an assessor to:

- “list and assess all property which becomes taxable and which is not upon the general assessment” (i.e., the 2007 general assessment);
- “return a list of all new or added buildings, structures or other improvements of any kind . . . and the value which, in his or her opinion, has been added to the property by the improvements”;
- “include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed;”
- “Revise AND correct and assessment as appears to be just.” (35 ILCS 200/9-75, emphasis added):
 - Section 9-75 permits an assessor to “revise and correct an assessment as appears to be just.” 35 ILCS 200/9--75 (West 1994). **The assessor does not have the authority to revise or correct. If the legislature so intended it would have so indicated.** The circumstances of the instant appeal do not require a revision and correction of the assessment to cure an “unjust” assessment in 1995. The record shows that the reason for the reassessment in 1996 was not due to an incorrect assessment in the 1995 quadrennial year or to changes made to the property.” *Albee v. Soat*, 315 Ill.App.3d 388 (2nd Dist. 2000)
- If a property was assessed correctly in 2009, and there were no changes to the property in the past year, the legal authority to change an assessment is limited to equalization “between or within townships or between classes of property, or when deemed necessary to raise or lower assessments within a county or any part thereof to the level prescribed by law.” (35 ILCS 200/9-205)

Passco Mellody Farm v. Kim (2025)



Pa



Passco Mellody Farm v. Kim (2025)

- 2019 General Assessment Year: \$17,291,465
- Taxpayer files assessment complaint
- Property sells for \$90.42 million in December 2019.
- Taxpayer withdraws complaint
- 2020 Non-General Assessment Year: \$23,952,103





Passco Mellody Farm v. Kim (2025)

- The 2019 General Assessment Year valuation of \$17,291,465 was not incorrect, and it was fair.
- There had been no changes to the property during the 2020 assessment year;
- The 2020 Non-General Assessment Year valuation of \$23,952,103 was correct; and
- The change was a revised assessment and NOT the result of equalization.



Illinois 2nd District Appellate Court

“The evidence reasonably reflected that [the Assessor] did not correct the 2019 assessment but merely revalued the property (i.e., revised the assessment) for the 2020 tax year.

The parties stipulated and [the Assessor] testified that [the Assessor] believed that the 2019 assessment was a fair valuation and assessment.”

—*Passco Mellody Farm v. Kim*, IL App 240329, ¶ 81 (2nd Dist. 2025).



Illinois 2nd District Appellate Court

“Because we have determined that [the Assessor] did not revise and correct the 2019 valuation, we need not reach, as the circuit court did, the issue whether an assessor must limit herself to information that existed during the time frame that the Code sets forth for general assessments to be conducted. [The Assessor] used data to make a January 1, 2020, valuation, not a valuation as of January 1, 2019, and she admitted that the 2019 assessment was correct.”
—*Passco Mellody Farm v. Kim*, IL App 240329, ¶ 81 (2nd Dist. 2025).



Change to Assessor Standards for Posting

- Beginning in 2026, Township Assessors must use code **RC** whenever revising and correcting an assessment as provided by 35 ILCS 200/9-75.
- Beginning in 2026, Township Assessors must use code **TE** when equalizing by area or property class.



Equalization at Assessment Levels

- Township assessor MAY equalize “within townships or between classes of property” in any year. 35 ILCS 200/9-205.
- Supervisor of assessment MUST equalize in all years. 35 ILCS 200/9-210
- Board of review MUST equalize in all years if SA did not correctly equalize. 35 ILCS 200/16-65.
- The Department of Revenue MUST equalize in all years. 35 ILCS 200/17-5, *et seq.*





Questions and Open Discussion



Meeting Announcements

Meeting Announcements

- 2026 Board of Review Procedures Assembly:
Friday, April 10, 2026 at 9:00 a.m.
Kane County Government Center
Auditorium of Building A
- 2027 Instructional Assembly:
Friday, December 4, 2027 at 9:00 a.m.
Kane County Government Center
Auditorium of Building A



**Recess until Friday,
April 10, 2026 at 9:00 a.m.**



KANE COUNTY
SUPERVISOR OF ASSESSMENTS