

# IDAHO WINTER SCHOOL

APPRAISAL/MAPPING/ PROPERTY TAX ADMINISTRATION/ PROFESSIONAL DEVELOPMENT

JANUARY 5 – JANUARY 9, 2026



Scenic view of snow-capped mountains from Bellevue, Idaho

#### **QUESTIONS?**

JEFF MIDDLETON, M.A., PROPERTY TAX DIVISION, EDUCATION DIRECTOR IDAHO STATE TAX COMMISSION

CALL: (208) 334-7733; TEXT: (208) 994-8343; EMAIL: jeffrey.middleton@tax.idaho.gov

# You're invited to the 33rd Annual Idaho Winter Appraisal/Mapping/Property Tax Administration/ Professional Development School!!!

Welcome to one of the premier combined ad valorem appraisal, mapping, property tax administration, and professional development curricula in the country!

*Idaho Ad Valorem Continuing Education Requirement:* You must obtain 32 hours of continuing education credit within the past two calendar years to maintain your ad valorem appraiser or cadastral specialist certifications.

Idaho Real Estate Appraiser Board and Fee Appraisers: For fee appraisers, the Idaho Real Estate Appraiser Board has indicated that per rule, all AQB-approved courses are automatically approved for continuing education hours. This brochure lists two AQB-approved courses. For confirmation or additional clarification about continuing education for fee appraisers, email BCREeducation@dopl.idaho.gov.

#### **Idaho State Tax Commission**

Jeff Middleton, M.A., Education Director, Property Tax Division

Co-Chair, IAAO Education Committee

Director-At-Large, Idaho Association of Assessment Personnel (IAAP)

# Idaho Association of County Assessors' Education Committee

Chair: Jenny Rosin, Lemhi County Assessor

Vice-Chair: Jacquel Bruno, Custer County Assessor

Members: Anita Hymas, Bannock County Assessor

Dennis Engelhardt, Bonner County Assessor Lynn McGuire, Camas County Assessor Susan Spencer, Clearwater County Assessor

Kim Nuxoll, Idaho County Assessor

Tiffany Nettleton, Owyhee County Assessor

### Idaho Assessors Program of Education Examination Committee

Chair: Jeff Middleton, M.A., Education Director, Property Tax Division, Idaho State Tax Commission

Members: Jenny Rosin, Lemhi County Assessor

Kathleen Atkinson, Oneida County Assessor Jerry White, Shoshone County Assessor

Erin Brady, Ada County Deputy Assessor

Idaho Association of Assessing Personnel (IAAP) Member

# Registration

- Register online at <a href="https://apps2-tax.idaho.gov/i-1111.cfm">https://apps2-tax.idaho.gov/i-1111.cfm</a>. Online registration closes on Monday, November 24 at 5 p.m. If space is available, registration will continue to be accepted after the registration deadline.
- Courses not meeting the minimum registration are subject to cancellation by November 24 (or earlier).
- You will be charged for the course if you send notification of cancellation for a course registration after Monday, November 24. An alternate may be sent in place of the initially registered attendee.
- Register early because many courses fill quickly. Most classrooms have limited seating.
- Idaho county and state employees have priority registration.
- Invoice and certificates will be mailed after the school concludes. If you prefer to pay for courses early, please contact Jeff Middleton ( jeffrey.middleton@tax.idaho.gov ).

#### **Class Locations**

We're holding classes at two Boise locations:

1) The Riverside Hotel 2900 W. Chinden Blvd. Boise ID 83714

If you would like to arrange for accommodations at this site, please call (208) 343-1871 and ask for the Idaho State Tax Commission group rate. The group rate for this winter is \$167.00/night.

Idaho State Tax Commission
 11321 W. Chinden Blvd. (Building 2)
 Boise ID 83714

The closest hotel to the Tax Commission is:

Springhill Suites by Marriott (Boise West/Eagle) 6325 N. Cloverdale Boise ID 83713

Please call (208) 939-8266 for reservations. Ask for the best available rate and then the government rate. There is no group block at this hotel.

# **Parking**

The Riverside Hotel offers free parking for students and hotel guests.

The Tax Commission also provides free parking. Depending on the location of your classroom at the Tax Commission, you may need to register as a visitor with the security kiosk and obtain a visitor's badge for the day. You'll be informed if this is the case.

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# **Ground Transportation from Boise Airport**

For those arriving by air, The Riverside Hotel offers a courtesy shuttle to and from the Boise airport. To make arrangements, please call The Riverside Hotel at (208) 343-1871.

## Carpooling

For those of you with classes at the Tax Commission, but staying at The Riverside Hotel, there'll be a call for those who are interested in volunteering to participate in carpooling opportunities to and from these sites.

# **Dining**

The Riverside Hotel has two restaurants. There is no complimentary breakfast.

• The Riverside Grill is open for breakfast, lunch, and dinner.

There are two restaurants immediately adjacent to The Riverside Hotel.

- Ling & Louie's Asian Bar & Grill is open for lunch and dinner.
- Bardenay is open for lunch and dinner.

The Tax Commission: The Les Bois Café is open for breakfast from 7:00 a.m. – 10:30 a.m., and for lunch from 10:30 a.m. to 2:00 p.m. It is located between Buildings 3 and 4 on the Chinden Campus. (See map below) or visit the State of Idaho's <u>Chinden Campus Services</u>.



# **Additional Hotel Options**

Ask for the best available rate and then the government rate – the list below is just a sampling, there are many other hotel options.

<ul> <li>Arcadia Hotel (Garden City)</li> </ul>	0.3 mile from The Riverside Hotel
<ul> <li>Hilton Garden Inn (Boise/Downtown)</li> </ul>	1.2 miles from The Riverside Hotel
<ul> <li>Hyatt Place (Boise/Downtown)</li> </ul>	1.5 miles from The Riverside Hotel
<ul> <li>Hampton Inn &amp; Suites (Boise/Downtown)</li> </ul>	1.5 miles from The Riverside Hotel
<ul> <li>Hotel 43 (Boise/Downtown)</li> </ul>	1.8 miles from The Riverside Hotel
<ul> <li>Home2Suites By Hilton (Boise/Downtown)</li> </ul>	2.3 miles from The Riverside Hotel
<ul> <li>SpringHill Suites (Boise West/Eagle)</li> </ul>	0.9 miles from the Tax Commission
<ul> <li>Hilton Garden Inn (Boise/Eagle)</li> </ul>	3.5 miles from the Tax Commission
<ul> <li>Residence Inn by Mariott (/Eagle/Boise)</li> </ul>	4.3 miles from the Tax Commission
<ul> <li>My Place Hotel (Boise/Meridian)</li> </ul>	5.0 miles from the Tax Commission
<ul> <li>Country Inn &amp; Suites (Boise West)</li> </ul>	5.3 miles from the Tax Commission

#### Good to Know

- There's much to see, eat, drink, and do in Boise. Find out what looks good to you while you're here at <u>Visit Boise</u>. Check out what's happening downtown at <u>Downtown Boise</u>.
- There are more wineries, cideries, and breweries per square mile in Garden City than anywhere else in Idaho. If this is of interest to you, check some of those offerings out: https://visitgardencity.com/things-to-do/craft-beverages/
- Keep up-to-date with the Weather Forecast

#### **Class Times\***

Unless otherwise noted, course times will be as follows:

- The Riverside Hotel: Classes begin at 8:00 a.m., except Monday courses, which begin at 8:30 a.m.
- The Tax Commission: Classes begin at 8:30 a.m.

Afternoon classes begin at 1:30 p.m., unless otherwise noted.

- All Monday through Thursday classes end by 5:00 p.m.
- All Friday classes end by noon.

# **IAAO**

# IAAO Course 101: Fundamentals of Real Property Appraisal

This course is designed to provide students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant and improved properties. This course focuses on the skills you need to estimate the market value of properties using two approaches to value: the cost approach and the sales comparison approach.

This course includes an optional exam. The exam is required for Idaho students using the course to meet state certification requirements. Please confirm with your jurisdiction about any additional exam requirements. Note that if pursuing an IAAO designation, successfully passing the exam is required.

Successful completion of this course meets one of Idaho's three requirements for becoming a "Certified Property Tax Appraiser" for ad valorem appraisal.

Recommended Text: Property Assessment Valuation, 3<sup>rd</sup> Edition - \$50

Instructor: Michael Mills, CAE, RES, MAS, Senior National IAAO Instructor

Dates: Monday, January 5 – Friday, January 9 (a.m.)

Location: TBD (The Riverside Hotel)

**Idaho Continuing** 

Education Hours: 32 hours (upon attendance requirements and successful completion of exam)

28 hours (upon attendance requirements and no attempted exam or

unsuccessful completion of the exam)

Appraisal Foundation - Appraiser Qualifications

Board (AQB) approved: 33.5 hours (upon attendance requirement and successful completion of exam)

30 hours (upon attendance requirements and no attempted exam or

unsuccessful completion of the exam)

Notes: Bring a calculator (other than your cell phone) and #2 pencils.

This course will require a minimum of 12 students.

# **IAAO Course 201: Appraisal of Land**

This course provides the student with an understanding and working knowledge of the procedures and techniques required to estimate the market value of land. Students will acquire the skills necessary for estimating land value by primarily using the sales comparison approach.

This course includes an optional exam. The exam is required for Idaho students using the course to meet state certification requirements. Please confirm with your jurisdiction about any additional exam requirements. Note that if pursuing an IAAO designation, successfully passing the exam is required.

Successful completion of this course meets one of Idaho's three requirements for becoming a "Certified Property Tax Appraiser" for ad valorem appraisal.

Recommended Text: Property Assessment Valuation, 3<sup>rd</sup> Edition - \$50

Required Prerequisite: Tax Commission's Principles of Property Valuation OR

IAAO Course 101: Fundamentals of Real Property Appraisal

Recommended Prerequisite: IAAO Course 102: Income Approach of Valuation

Instructor: Kathlynn Ireland, CPM, Property Tax Policy Specialist, Tax Commission

National IAAO Instructor

Dates: Monday, January 5 – Friday, January 9 (a.m.)

Location: TBD (The Riverside Hotel)

**Idaho Continuing** 

Education Hours: 32 hours (upon attendance requirements and successful completion of exam)

28 hours (upon attendance requirements and no attempted exam or

unsuccessful completion of the exam)

Appraisal Foundation - Appraiser Qualifications

Board (AQB) approved: 33.5 hours (upon attendance requirement and successful completion of exam)

30 hours (upon attendance requirements and no attempted exam or

unsuccessful completion of the exam)

Notes: Bring a calculator (other than your cell phone) and #2 pencils.

This course will require a minimum of 12 students.

# IAAO Course 600: Principles & Techniques of Cadastral Mapping

This course is designed as a comprehensive and interactive program that introduces entry-level map maintenance personnel and assessment technicians to the cadastral mapping field. Students will learn basic mapping principles and techniques and are expected to demonstrate basic skills in order to plot deeded descriptions in both metes and bounds and the Public Land Survey systems.

This course includes an optional exam. The exam is required for Idaho students using the course to meet state certification requirements. Please confirm with your jurisdiction about any additional exam requirements. Note that if pursuing an IAAO designation, successfully passing the exam is required.

Successful completion of this course meets one of Idaho's three requirements for becoming a "Certified Cadastral Specialist."

Recommended Prerequisite: Tax Commission: Principles of Property Valuation OR

IAAO Course 101: Fundamentals of Real Property Appraisal

Instructor: Rick Norejko, CMS, FIAAO, Senior National IAAO Instructor

Dates: Monday, January 5 – Friday, January 9 (a.m.)

Location: TBD (The Riverside Hotel)

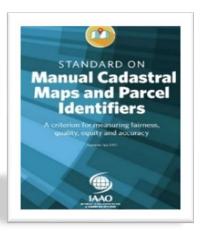
Hours: 32 hours (upon attendance requirements and successful completion of exam)

28 hours (upon attendance requirements and no attempted exam or

unsuccessful completion of the exam)

Notes: Bring a calculator (other than your cell phone) and a #2 pencil.

This workshop will require a minimum of 12 students.



# **Team Consulting, LLC**

# **Analysis**

# Mass Appraisal Analysis & Benchmarks

This workshop is designed to help refresh the mass appraisal techniques used in the valuation process and to help establish some processes and procedures for unusual or more challenging events.

#### Topics include:

- Mass Appraisal
- Neighborhood Analysis
- Benchmarks
- Sales Validation
- Sales Ratio Analysis
- Sales Chasing
- Trending

Instructor: Marion Johnson, MBA, CAE, FIAAO

Date: Thursday, January 8

Location: TBD (The Riverside Hotel)

Hours: 7 hours

Note: This workshop will require a minimum of 12 students.



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# **Appeals**

# A Mock Appeals Hearing Experience: Prep Yourself Before You Wreck Yourself!

Ready to up your game on appeals? Need to improve your presentation before hearing officers? Let's prep and practice in this interactive workshop!

The first half of this workshop focuses on providing presentation tips before boards that make decisions in the value appeals process. The workshop material includes checklists and strategies to help assessors/appraisers prepare for successfully communicating the jurisdiction's value. Guidelines will be provided on how to strengthen position, highlight expertise and provide data-driven documentation.

The second half of this workshop gives attendees the opportunity to apply these strategies in multiple mock hearings on a variety of property types. The class will break into groups—some of which will represent the jurisdiction defending the value, while others will play the role of the taxpayer requesting a lower value.

The groups will then present their cases to the judge (the instructor) in a series of five-minute mock hearings. After each hearing, the class will critique the presentations and assist the judge in making a determination on the appeal hearing.

Attendees will walk away from this workshop with the tools needed for success in their future hearings before a board of tax appeals or similar tribunal that makes decisions on value for property tax purposes.

Instructor: Brad Eldridge, MAI, CAE, Team Consulting, LLC

Senior National IAAO Instructor

Date: Monday, January 5

Location: TBD (The Riverside Hotel)

Hours: 7 hours

Note: This workshop will require a minimum of 12 students.



# Residential

### Residential Quality, Condition, & Effective Age

This workshop will review the characteristics that determine construction quality for residential properties by use of the Marshall & Swift Valuation Service. Photographs of homes will be included in the presentation and will facilitate extensive classroom participation. Actual construction costs will also be considered as a guide to determining quality.

#### Topics include:

- *USPAP* Review
- The Cost Approach
- Quality of Construction
- Physical Condition
- Physical Deterioration Using Effective Age
- Functional Obsolescence
- External Obsolescence
- Depreciation & Effective Age Extraction



Instructor: Marion Johnson, MBA, CAE, FIAAO

Dates: Tuesday, January 6 – Wednesday, January 7

Location: TBD (The Riverside Hotel)

Hours: 14 hours

Note: This workshop will require a minimum of 12 students.

# Valuation of Residential Land

This workshop provides an overview and guidelines on the process of valuing vacant residential land.

Topics Include:

- USPAP Review
- General Land Information
- Site Analysis
- Land Valuation Methods
- Agricultural Land Valuation
- Land Influence Factors
- Calculating Adjustments
- Cost of Developing Methods



Instructor: Marion Johnson, MBA, CAE, FIAAO

Date: Monday, January 5

Location: TBD (The Riverside Hotel)

Hours: 7 hours

Note: This workshop will require a minimum of 12 students.

# **Cornell Consultants, LLC**



## **Fundamentals of Income Valuation**

This workshop provides a comprehensive overview of income-based approaches to real property valuation. This is *NOT* an Excel course.

#### Topics include:

- Introduction to real property valuation
- Key concepts and terminology
- Calculating gross income and vacancy rates
- Reviewing the different types of leases (gross, modified gross, NNN, etc.)
- Converting lease types of income model development
- Understanding proper real estate expenses and determining market-based expenses per units and percentages
- Understanding and calculating effective tax rates
- Calculating net operating income
- Direct capitalization method
- Analyzing market data
- Calculating capitalization rates
- Determine values via direct capitalization

Instructor: David Cornell, MAI, CAE, Certified Microsoft Instructor,

Certified Excel Expert, Cornell Consultants, LLC

Senior National IAAO Instructor

Date: Monday, January 5

Location: TBD (The Riverside Hotel)

Hours: 7 hours

Notes: This workshop will require a minimum of 12 students.

# **Excel: Creating Pivot Tables and Dashboards (Basic)**

This hands-on workshop shows students how to create live dashboards and rich, interactive Pivot Tables and Pivot Charts. The workshop will begin with the foundational exercises of how to create Pivot Tables and Pivot Charts and finish with exercises in building interactive dashboards and reports.

#### Topics include:

- Creating and editing charts
- Creating Pivot Tables
- Formatting Pivot Tables and Charts
- Using Slicers in reports
- Creating dropdown lists
- Building assessment dashboards
- Other time-saving tips and techniques

Instructor: David Cornell, MAI, CAE, Certified Microsoft Instructor,

Certified Excel Expert, Cornell Consultants, LLC

Senior National IAAO Instructor

Date: Tuesday, January 6

Location: Coral North Room (Tax Commission)

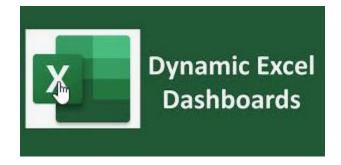
Hours: 7 hours

Notes: This workshop will require a minimum of 12 students.

Laptops are provided.







# **Excel: Creating Pivot Tables and Dashboards** (Intermediate to Advanced)

This hands-on workshop shows students how to create live dashboards and rich, interactive Pivot Tables and Pivot Charts. The workshop will begin with the intermediate-level exercises of how to create Pivot Tables and Pivot Charts and finish with exercises in building interactive advanced dashboards and reports.

#### Topics include:

- Importing Data
- Preparing Data for Analysis
- Creating and Manipulating Pivot Tables
- Formatting a Pivot Table
- Value Field Settings
- Sorting and Filtering
- Interacting with a Pivot Table
- Pivot Charts
- Conditional Formatting
- Dashboards

Instructor: David Cornell, MAI, CAE, Certified Microsoft Trainer,

Certified Excel Expert, Cornell Consultants, LLC

Senior National IAAO Instructor

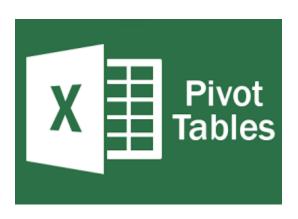
Date: Wednesday, January 7

Location: Coral North Room (Tax Commission)

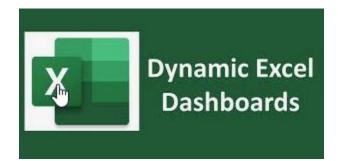
Hours: 7 hours

Notes: This workshop will require a minimum of 10 students.

Laptops are provided







# **Excel: Mass Appraisal Boot Camp**

This workshop will allow students to work through the different steps in completing a mass appraisal. The hands-on Excel exercises include data cleaning techniques, developing market analysis tools, determining model specifications, model calibration techniques, developing different valuation models, testing and reviewing the valuation models, and reporting the mass appraisal results.

#### Topics include:

- <u>The Data Collection Process</u>: Gather comprehensive data on property characteristics, geographic data, and market trends.
- Market Analysis: Understand market conditions and factors influencing property values.
- <u>Model Specification</u>: Understanding the different types of valuation models and what data is required for the cost, sales comparison, and income models.
- <u>Model Calibration</u>: Determining model coefficients to ensure accurate market value predictions, and when data transformations are necessary.
- <u>Building Valuation Models</u>: Estimating property values using automated valuation models (AVMs) or computer-assisted mass appraisal (CAMA) systems.
- <u>Model Statistical Testing and Quality Control</u>: Properly specified and calibrated models should produce values within acceptable industry standards. Model testing and quality control ensure accuracy and consistency through thorough review and validation.

• Reporting: Preparing and presenting the USPAP compliant mass appraisal report.

Instructor: David Cornell, MAI, CAE, Certified Microsoft Trainer,

Certified Excel Expert, Cornell Consultants, LLC

Senior National IAAO Instructor

Date: Thursday, January 8

Location: Coral North Room (Tax Commission)

Hours: 7 hours

Note: This workshop will require a minimum of 10 students.

Laptops are provided.





# ArcGIS Pro: (GeoSpatial Training Services, LLC)

# Mastering ArcGIS Pro 3.x: Maps, Layers, Projects, & Layouts

This course is intended for those new to ArcGIS Pro, or students migrating from ArcGIS Desktop that wish to learn the basic skills needed to create and print maps. It teaches the foundational skills needed for new users.

#### Topics include:

- Introduction to ArcGIS Pro
- Understanding the ArcGIS Pro Interface
- Working with 2D Maps and Layers
- Creating and Using Selection Sets
- Working with Tables
- Creating ArcGIS Pro Projects
- Working with Layouts

You'll learn the fundamentals of using the new ribbon-based interface associated with ArcGIS Pro. You'll learn how to open projects and understand the variety of content types that can be added to a project, including maps, layouts, connections to data sources, and more. You'll learn how to create 2-D maps and add a variety of basemaps and layers to those maps. The course will cover a variety of ways that layers can be symbolized and styled. You'll learn how to create and use selection sets associated with feature layers and how to add stand-alone tables to maps and use the functionality found in the table view. Finally, the course will show you how to create presentation quality layouts for your maps and content.

Instructor: Eric Pimpler, M.A., GeoSpatial Training Services, LLC

Dates: Monday, January 5 – Tuesday, January 6 (a.m.)

Location: Turquoise Room (Tax Commission)

Hours: 12 hours

Notes: This workshop will require a minimum of 12 students.

Laptops and GISPro student accounts are provided.



## Introduction to the Geodatabase

This introductory course provides students with a foundation in geodatabase concepts, design principles, and implementation within enterprise GIS environments. Students will learn to create, manage, and optimize spatial databases using industry-standard platforms. The course will cover data modeling, relationship management, topology, and geodatabase administration. There'll be practical exercises that'll emphasize real-world database design scenarios, data integrity, and performance optimization techniques essential for effective spatial data management in professional GIS workflows.

#### Topics Include:

- Database fundamentals for GIS
- Geodatabase design and architecture
- Data integrity and validation
- Advanced geodatabase features

Instructor: Eric Pimpler, M.A., GeoSpatial Training Services, LLC

Dates: Tuesday, January 6 (p.m.)

Location: Turquoise Room (Tax Commission)

Hours: 4 hours

Notes: This workshop will require a minimum of 12 students.

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Laptops and GISPro student accounts are provided.

EPB00669 09-04-2025



# **Geoprocessing Automation in ArcGIS Pro with Tasks**

All GIS professionals have routine geoprocessing tasks that must be completed on an on-going basis. In many cases, these geoprocessing tasks can be automated or semi-automated. ArcGIS Pro includes three methods for automation – ModelBuilder, Python, and the new **Task Framework**.

Many on-going geoprocessing tasks require a lengthy series of steps in a very specific order, which is completed from memory or documentation of the process. The ArcGIS Pro Task Framework forces rigor into the process by allowing you to design and build tasks to successfully guide the end user in the completion of geoprocessing routines.

Tasks are ideal for the automation of geoprocessing routines in the following situations:

- Less experienced users who need to complete geoprocessing tasks
- A specific set of steps must be followed in order without deviation
- Geoprocessing tasks that require some user interaction
- When you need to document a process that isn't done frequently

Instructor: Eric Pimpler, M.A., GeoSpatial Training Services, LLC

Dates: Wednesday, January 7

Location: Turquoise Room (Tax Commission)

Hours: 8 hours

Notes: This workshop will require a minimum of 12 students.

Laptops and GISPro student accounts are provided.

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# **Introduction to COGO (Coordinate Geometry) for ArcGIS Editing**

This introductory course provides students with a practical foundation in Coordinate Geometry (COGO) and traverse workflows within ArcGIS Pro. Designed for users who are new to COGO tools, the course emphasizes step-by-step workflows for entering survey bearings, curves, constructing traverses and provides practical examples to managing parcel geometry. By the end of the course, students will be able to confidently apply COGO methods to ArcGIS Pro to create, edit, and check survey-based data.

#### Topics Include:

- Introduction to COGO in ArcGIS Pro
- Basic COGO settings
- Entering COGO measurements
- Managing Traverses
- Reviewing and adjusting geometry
- Practical examples for managing parcel geometry.

Instructor: Kara Utter, M.A., GeoSpatial Training Services, LLC

Dates: Thursday, January 8

Location: Turquoise Room (Tax Commission)

Hours: 8 hours

Notes: This workshop will require a minimum of 12 students.

Laptops and GISPro student accounts are provided.



# **Idaho State Tax Commission**

# Tax Commission: Deeds and Property Law

This workshop provides a review of mapping issues with recommended steps to reach resolution and is a review of real estate law as it pertains to the assessor's office. It'll introduce students to deed processing and related issues with recommended steps in the workflow.

Instructors: Matt Shriver, Idaho Deputy Attorney General

Christina Anderson, Idaho Deputy Attorney General

Date: Thursday, January 8

Location: TBD (The Riverside Hotel)

Hours: 7 hours

Note: This workshop will require a minimum of 10 students.

# Tax Commission: Idaho Property Taxes - National & Local Perspectives

Everyone thinks that they understand the property tax system. Some of those 'understandings' are myths, rather than a reflection of reality. This workshop seeks to explain how property taxes really work, both in Idaho and across the United States, and to separate myth from reality in property tax policy and administration.

Instructor: Alan Dornfest, AAS, FIAAO,

Property Tax Policy Bureau Chief, Tax Commission

Senior National IAAO Instructor

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Date: Thursday, January 8

Location: TBD (The Riverside Hotel)

Hours: 8 hours

Note: This workshop will require a minimum of 10 students.

# Tax Commission: Ratio Study Applications of Advanced Mathematical Concepts

This workshop focuses on the development of the basic ratio study and statistics concepts as they apply to analyzing and improving assessment quality. Students will learn the theories behind ratio studies and practice computing all the basic and some advanced statistics. This workshop will help students understand how to apply ratio studies to appraisal situations!!

#### Topics include:

- What are Ratio Studies?
- Sampling
- Representativeness and Outliers
- Time Adjustments
- Measuring Level/Measuring Uniformity
- Standard Deviation and Coefficient of Variation (COV)
- Vertical Equity and Price-Related Differential (PRD)
- Outlier Identification with Interquartile Range (IQR)
- Statistical Inference Expected Frequency
- Reliability
- Confidence Intervals
- Probability
- Sample Size and Reliability
- Hypothesis Testing: Mann-Whitney, Price-Related Bias (PRB)
- Normality & Data Distributions
- Standards & Equalization
- Interpretation of Results
- Local Cost Modifier Development
- Simplified Ratio Study Template

Instructors: Alan Dornfest, AAS, FIAAO,

Property Tax Policy Bureau Chief, Tax Commission

Senior National IAAO Instructor

Garin Evans, Consulting Appraiser, Tax Commission

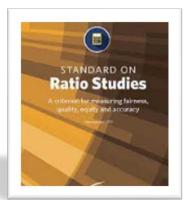
Dates: Monday, January 5 – Wednesday, January 7

Location: TBA (The Riverside Hotel)

Hours: 24 hours

Notes: Bring a calculator (other than your cell phone).

This course will require a minimum of 10 students.



# Roundtables

# Roundtable: Idaho Cadastral Mapping/GIS

This roundtable will include a discussion of pertinent cadastral mapping/GIS topics, along with challenges that cadastral mappers face in their day-to-day jobs, as well as a question-and-answer session to address more specific issues.

Moderators: Jacob King, Canyon County GIS/Land Records Supervisor

Sandy Mitchell, Gem County GIS Specialist

Paul Reyes, Idaho State Tax Commission GIS Manager

Date: Friday, January 9 (a.m.)
Location: TBD (The Riverside Hotel)

Hours: 3 hours

Note: This roundtable will require a minimum of 10 students.

# Roundtable: Idaho Residential Appraisal

This roundtable will include a discussion of pertinent, specific residential appraisal topics, along with challenges that residential appraisers face in their day-to-day jobs, as well as a question-and-answer session to address more specific issues.

Moderators: Elliott Graham, Ada County Residential Appraisal Field Supervisor

Kathleen Lynch, Ada County Residential Appraisal Field Supervisor

Chris Juszczak, Boise County Assessor

Roger Craig, Canyon County Residential Appraisal Supervisor Autumn Wall, Canyon County Residential Appraisal Supervisor

Martha Heuston, Gem County Appraiser

Date: Friday, January 9 (a.m.)
Location: TBD (The Riverside Hotel)

Hours: 3 hours

Note: This roundtable will require a minimum of 10 students.

# **Meet Your Instructors!**

David Cornell, MAI, CAE:

David Cornell consults with assessing offices nationally and develops valuation models and system processes in helping with enhancing efficiencies. He is a Certified Microsoft Trainer and a Certified Excel Expert. David has been the assistant director for the New Hampshire Department of Revenue and previously served as the Assessor for the City of Manchester (NH). David is a Senior National IAAO Instructor, an AQB Certified USPAP Instructor, and was the recipient of the 2020 IAAO Instructor of Excellence Award.

Alan Dornfest, AAS, FIAAO:

Alan is the Property Tax Policy Bureau Chief for the Idaho State Tax Commission. He has been with the Tax Commission for 45 years, supervising property tax policy, the Idaho Ratio Study, and analyzing Idaho property taxes and property tax laws. Alan has been a Senior National IAAO instructor for over 30 years, served on the IAAO executive board, and is currently serving on the IAAO Research and Standards Committee.

Brad Eldridge, MAI, CAE:

Brad is a Managing Partner with Team Consulting, LLC, which provides consulting and educational opportunities to assessment jurisdictions. Brad has over two decades of commercial real estate appraisal experience, divided between single property appraisal and mass appraisal. Brad is the County Appraiser in Douglas County (KS). Brad is past chair of the IAAO Education Committee and has been a Senior National Instructor for IAAO since 2012.

Kathlynn Ireland, CPM:

Kathlynn has previously been a fee appraiser, a residential appraiser for the Ada County Assessor's Office, and a consulting appraiser for the Idaho State Tax Commission. She has been a Property Tax Policy Specialist for the past six years and a National Instructor for IAAO for over 15 years. Kathlynn received the IAAO Instructor of Note for the 4<sup>th</sup> Ouarter of 2024.

Marion Johnson, MBA, CAE, FIAAO:

Marion has over 30 years of assessment experience as a county property appraiser in Kansas. Marion is a former president of IAAO and served on its Board of Directors. Marion has over two decades of experience as a Senior National Instructor for IAAO, was the recipient of the 2010 IAAO Instructor of Excellence Award and is the recipient of 2023 IAAO Professional Development Lifetime Achievement Award.

Michael Mills, CAE, RES, MAS. AAS Mike is the chief deputy appraiser for the Travis Central Appraisal District in Austin, Texas. He is an AOB-certified USPAP instructor. Mike has worked as a fee appraiser in Seattle (WA) and Austin. He enjoys appraisal, model writing, and helping new appraisers in their professional development.

Rick Norejko, CMS, FIAAO:

Rick is a nationally recognized keynote speaker, lecturer, and instructor with over 40 years of experience in the field of cadastral mapping. Rick has been a Senior National Instructor for IAAO for nearly 30 years and was the recipient of the 2018 IAAO Instructor of Excellence Award and the 2022 IAAO Professional Development Lifetime Achievement Award. In 2024, IAAO welcomed Rick into the Fellows Program in recognition of his dedication to the development of the assessment profession and his exceptional contributions to IAAO and the assessment industry.

Eric Pimpler, M.A.:

Eric is the founder and owner of GeoSpatial Training Services. He has over 25 years of experience implementing and teaching GIS solutions using ESRI, Google Earth/Maps, and Open Source technology. Eric is the author of Programming ArcGIS with Python Cookbook, Building Web and Mobile ArcGIS Server Applications with Javascript, Spatial

Analytics with ArcGIS, and ArcGIS Blueprints.

Kara Utter, M.A.:

Kara has over 10 years of experience in geospatial science and data science and is the owner of Dynamic Visions GIS. She excels at systems thinking and has a diverse background, having provided services to all levels of government, wildfire, natural resources, fisheries, and nonprofits. Her capacity to complete GIS needs assessments, improvement efficiency, increase public access to information, provide methods of asset tracking, and quickly adapt to a changing environment has resulted in many successful project resolutions and national recognition through ESRI's Special Achievements in GIS awards.

# Winter Appraisal/Mapping/Professional Development/ Property Tax Administration School Course Schedule (January 5 – January 9, 2026)

Riverside Hotel: Courses begin at 8:00 a.m., except for Monday's courses, which begin at 8:30 a.m.

Tax Commission: Courses begin at 8:30 a.m. The Tuesday afternoon workshop begins at 1:30 p.m.

Course	Room*	Fee**	Mon 1/5	Tue 1/6	Wed 1/7	Thurs 1/8	Fri 1/9
IAAO Course 101: Fundamentals of Real Property Appraisal	TBD (Riverside)	\$550	X	X	X	X	a.m.
IAAO Course 201: Appraisal of Land	TBD (Riverside)	\$550	X	X	X	X	a.m.
IAAO Course 600: Principles & Techniques of Cadastral Mapping	TBD (Riverside)	\$550	X	X	X	X	a.m.
Team Consulting, LLC: A Mock Appeals Hearing Experience – Check Yourself Before You Wreck Yourself!	TBD (Riverside)	\$130	X				
Team Consulting, LLC: Mass Appraisal Analysis & Benchmarks	TBD (Riverside)	\$130				X	
Team Consulting, LLC: Residential Quality, Condition, & Effective Age	TBD (Riverside)	\$270		X	X		
Team Consulting, LLC: Valuation of Residential Land	TBD (Riverside)	\$130	X				
Idaho Residential Appraisal Roundtable	TBD (Riverside)	\$30					a.m.
Cornell Consultants, LLC: Fundamentals of Income Valuation	TBD (Riverside)	\$130	X				
Cornell Consultants, LLC: Excel – Creating PivotTables & Dashboards (Basic)	Coral North (Tax Commission)	\$130		X			
Cornell Consultants, LLC: Excel – Creating PivotTables & Dashboards (Intermediate to Advanced)	Coral North (Tax Commission	\$130			X		
Cornell Consultants, LLC: Excel – Mass Appraisal Bootcamp	Coral North (Tax Commission)	\$130				X	

Course	Room*	Fee**	Mon 1/5	Tue 1/6	Wed 1/7	Thurs 1/8	Fri 1/9
GeoSpatial Training Services, LLC:  Mastering ArcGIS Pro 3.x:  Maps, Layers, Projects, & Layouts	Turquoise (Tax Commission)	\$350	X	a.m.			
GeoSpatial Training Services, LLC: Introduction to the Geodatabase	Turquoise (Tax Commission)	\$75		p.m.			
GeoSpatial Training Services, LLC: Geoprocessing Automation in ArcGIS Pro with Tasks	Turquoise (Tax Commission)	\$200			X		
GeoSpatial Training Services, LLC: Introduction to COGO (Coordinate Geometry) for ArcGIS Pro Editing	Turquoise (Tax Commission)	\$200				X	
Idaho Cadastral Mapping/GIS Roundtable	TBD (Riverside)	\$30					a.m.
Tax Commission: Deeds & Property Law	TBD (Riverside)	\$100				X	
Tax Commission: Idaho Property Taxes – National & Local Perspectives	TBD (Riverside)	\$100				X	
Tax Commission: Ratio Study Applications of Advanced Mathematical Concepts	TBD (Riverside)	\$300	X	X	X		

<sup>\*</sup>Classroom assignments are subject to change depending on class enrollment.

<sup>\*\*</sup> All course fees include cost of any associated materials (except of recommended IAAO publications).

#### Classrooms

#### The Riverside Hotel

2900 W. Chinden Blvd.

**Boise ID 83714** 

(See the last page of this brochure for the layout of the hotel conference rooms.)

Emerald First-floor conference room

Garnet First-floor conference room

Opal First-floor conference room

Topaz First-floor conference room

Cinnabar Second-floor conference room

Clearwater Second-floor conference room

Delamar Second-floor conference room

Liberty Second-floor conference room

North Star Second-floor conference room

#### **Idaho State Tax Commission**

11321 W Chinden Blvd. (Building 2)

**Boise ID 83714** 

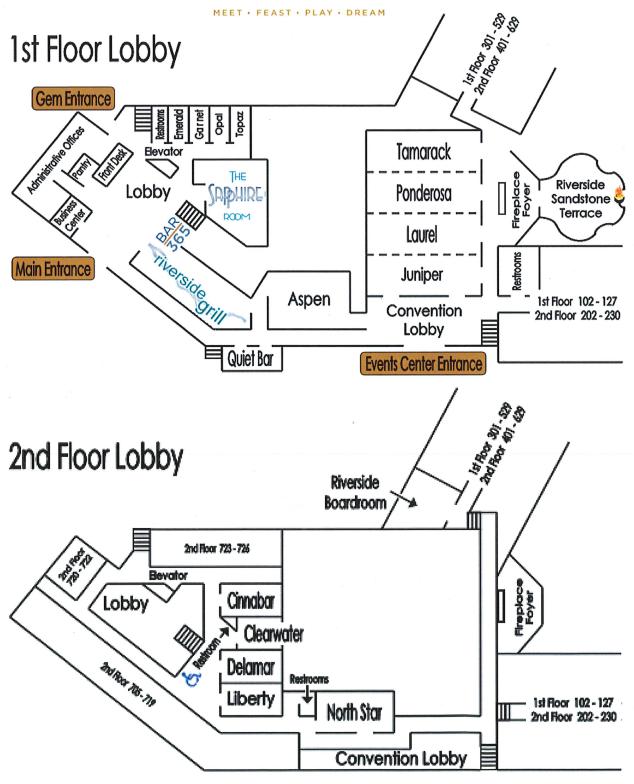
Coral North First-floor conference room

Coral South First-floor conference room

Turquoise North Second-floor conference room

Turquoise South Second-floor conference room





# **State Chinden Campus Parking**



