

**Martin Paulson M.B.A., M.S.**  
**Chief County Assessment Officer**  
**18 North County Street**  
**Waukegan, Illinois 60085**

### **Education**

**Master's of Science in Public Service Management. June, 2003**  
**DePaul University. Chicago, Illinois**  
Concentration: Public Administration (Graduated With Distinction)  
Awarded ASPA "Student of the Year" Award for 2003  
Thesis: *An Analysis of Local Community Response to Baby Boomer Housing Needs* (2002)

**Master's of Business Administration. June, 1981**  
**DePaul University. Chicago, Illinois**  
Major: Finance

**Bachelor's of Business Administration. May, 1979**  
**University of Notre Dame. Notre Dame, Indiana**  
Major: Management  
Minor: History

**Illinois Property Assessment Institute and the Appraisal Institute**  
Approximately 600 hours of course work in property assessment for continuing education requirements.  
Hold an advanced **Certified Illinois Assessing Officer designation** in property assessment from the **Illinois Property Assessment Institute**.

### **Assessment Valuation Education – current in statutory required continuing education**

Real Estate Finance – DePaul University (1980)  
Real Estate Law – DePaul University (1980)  
Basic Assessment Practices – Illinois Property Assessment Institute (1991)  
Master's Cost, Market and Income Approaches to Value - Illinois Property Assessment Institute (1991)  
Introduction to Residential Assessment Practices (I-A) – Illinois Department of Revenue (1992)  
Introduction to Commercial Assessment Practices (I-B) – Illinois Department of Revenue (1992)  
Introduction to Mapping (I-M) - Illinois Department of Revenue (1992)  
Intermediate Commercial Assessment Practices (III-B) - Illinois Department of Revenue (1993)  
Computer Assisted Assessment Analysis - Illinois Property Assessment Institute (1994)  
Assessment of Special Structures (I-S) - Illinois Department of Revenue (1994)  
Introduction to Farmland Assessments (I-F) - Illinois Department of Revenue (1996)  
Local and State Equalization (II-E) - Illinois Department of Revenue (1996)  
Analysis of Commercial Appraisal Reports - Illinois Property Assessment Institute (1997)  
Appeal Practice and Procedures - Illinois Property Assessment Institute (1997)  
Income Approach to Valuation - International Association of Assessing Officers (1998)  
Appraisal of Land – International Association of Assessing Officers (1999)  
Math for Assessors (II-D) - Illinois Department of Revenue (2000)  
Sales Ratio Methodology (I-SR) - Illinois Department of Revenue (2001)  
Quantitative Methods – DePaul University (2002)  
Legal Seminar - International Association of Assessing Officers (2005, 2007, 2009, 2011, 2013, 2015)  
Residential Modeling Concepts - International Association of Assessing Officers (2006)  
Basic Appraisal Procedures – Appraisal Institute (2009)  
Using the Financial Calculator - Appraisal Institute (2009)  
USPAP – National Uniform Standards of Professional Practice – Appraisal Institute (2010)  
Real Estate Finance, Statistics and Valuation Modeling - Appraisal Institute (2010)  
Apartment Appraisal: Concepts and Applications - Appraisal Institute (2011)  
Fundamentals of Separating Real Property and Personal Property - Appraisal Institute (2012)  
Practical Regression Using Microsoft Excel - Appraisal Institute (2013)  
Review Theory (Residential) – Appraisal Institute (2013)  
Market Analysis and Highest and Best Use - Appraisal Institute (2014)

### **Property Assessment Work Experience**

**Chief County Assessment Officer, Lake County Chief County Assessment Office**  
**December 2002 to present**

Responsible for the production of the property tax assessment roll for Lake County. This involves the oversight of eighteen township assessors' offices as well as the Chief County Assessment Office. Lake County has 282,849 real estate parcels it is responsible for in the property tax area.

- Serve as the Chief Clerk for the Lake County Board of Review. The Board of Review hears the tax assessment appeals of taxpayers, along with being the approval body for all homestead and non-homestead exemptions.
- Currently represent the Chief County Assessment Officers in the State on the Property Tax Advisory Council (PTAC) to the Illinois Department of Revenue (IDOR). This group discusses the status of various property tax related issues in the state as well as provides a linkage between the local officials and the IDOR.
- Served for four years as the Area 1 Chair for the Chief County Assessment Officers (northern Illinois). In this role I also served on the Executive Board of the Illinois County Assessment Officers Association, in which I was active in the legislative process for our association.
- Taxation Advisory Group (TAG) Coordinator at Lake County. TAG is currently embarking on replacing all of the property tax administration applications used in county and township property assessment and taxation.
- Launched the first comprehensive e-filing assessment appeal application in Illinois in 2012.
- Our office received a National Association of Counties award for our assessment appeal outreach efforts (2009 and 2013).
- Served a two-year role on the nine-member Property Tax Reform and Relief Task Force that was set up by the General Assembly. The task force report was released in January 2010.
- Moved the calendar for township submission of assessment rolls to a July start (from November), which provides the county a better ability to handle increases assessment appeal volume.
- Performed the research and wrote the county report on the assessment cap legislation (so-called 7% solution) describing its impact on local taxing districts.
- In 2008, began a taxpayer outreach program related to the Senior Citizen Assessment Freeze Exemption Program, assisting hundreds of seniors with their property tax exemption applications.
- Since 2003 have conducted two-hour outreach sessions "Understanding Your Assessment" aimed at increasing taxpayer awareness of the taxation process, along with instituting Property Tax Assessment Help Centers throughout the county.
- Proposed and implemented the Board of Review rules to alter evidence requirements for assessment appeal hearings that have led to a fairer process for local taxpayers.
- Coordinated the development of many upgrades to the assessment information made available on the county website that is accessed by the public and local property tax professionals.
- Instituted performance measures with respect to Board of Review hearing process utilizing an appellant survey.
- Increased access to the Board of Review for Hispanic property owners through translation of key forms and assessment information into Spanish language versions.
- Personally perform training of new staff in property assessment in assessment of residential properties, assessment practices of commercial properties, mapping principles and the Board of Review qualifying course.
- Conduct an annual strategic planning session for the CCAO, where the office identifies its goals and objectives for the upcoming year.

**Assistant Chief County Assessment Officer, Lake County Chief County Assessment Office**  
**January 1997 to November 2002**

- Responsibilities included coordinating the appraisal of real property in the eighteen townships within Lake County. Supervisory responsibility included oversight of sixteen full-time staff and interaction with over ninety township staff.
- Project leader for the implementation of the new county mass appraisal system (ProVal). Held a leadership role on the tax team that installed the county's present tax administration program (Ascend). Structured and led one- and two-day training sessions for users of the new appraisal and tax system applications. Realigned our appraisal staff focus to produce better overall productivity for the office and the related township users. Initiated the formation of the Lake County and Central Region User Groups related to the ProVal appraisal software. Served as the Central Region representative to the Executive Committee of the International ProVal Users Group.
- Led projects that resulted in the development of a new database application for the Lake County Board of Review and an internet site for Chief County Assessment Office.
- Served as lead staff member on an interactive GIS application that includes property assessment information which was introduced in 2002.
- Compiled the publication **A Property Tax Overview**, which describes the property tax process in Lake County.

**Chief Deputy, Lake County Clerk's Office**  
**January 1995 to January 1997**

Responsibilities included planning, budgeting, payroll administration, purchasing and human resource management for an office with a staff of forty. Supervised activities in the Vital Records, Elections and Tax Extension areas.

**Chief Deputy Assessor, Fremont Township**

January 1994 to January 1995

Served as the Deputy Assessor. Primary role was to aid in the reorganization of the township assessor's office and its assessment practices.

**Chief Deputy Assessor, Libertyville Township**

June 1991 to December 1994

Duties included the coordination of township assessment appeal cases, residential reassessment and commercial property fieldwork along with oversight of the residential fieldwork. Represented the township in over one thousand assessment appeal hearings in this three-year period. Performed residential reassessment activities that resulted in a fifty-percent reduction in property tax appeals over a two-year span.

**Teaching Experience**

**North Park University – Adjunct Professor - School of Business and Nonprofit Management**

Chicago, Illinois

Instructing in their MBA program. Classes Instructed: Change Management in 2005 and 2009, Nonprofit Financial Management 2005-2006 and 2008, Nonprofit Financial Decision Making 2006-2007, Managerial Finance 2007-11 and 2014, Financial Decision Making 2007-12 and 2014.

**Cardinal Stritch University– Adjunct Professor - College of Business and Management**

Milwaukee, Wisconsin

Adjunct professor instructing finance and management courses in their evening MBA program (2010-2015).

**Memberships**

Appraisal Institute – Associate Member

International Association of Assessing Officers

Illinois Association of Counties – County Assessment Officers Association

ProVal International User Group – Central Region Director of software user group

Illinois GIS Association

**Licensure**

Hold a Real Estate Managing Broker license in Illinois (471.004919, Expires 4/30/2015)