

John Q. Ebert

Property Tax Administration Consultant

Experience Synopsis

Spanning 50 years, Mr. Ebert has been successfully involved in a broad range of real property tax administration projects involving mass appraisal planning and monitoring, CAMA Systems development and utilization, database conversions and utilization, Geo-Information Systems, and technology utilization. For numerous projects ranging from a few thousand parcels to a million parcels, local and international, he has brought timely, successful completion to complex and troubled situations.

Mr. Ebert is especially experienced in managing reappraisal/revaluation operations and programs, in bringing remedy to difficult and troubled projects, and in forensic auditing of reappraisal/revaluation statutory compliance according to state law, process compliance, and valuation results according to USPAP and IAAO professional standards. He has served extensively as a property tax administrator and consultant for local, state, and international jurisdictions concerned with ad valorem tax equalization programs in the areas of mass appraisal solutions, computerized applications, assessment equity studies, assessment impact evaluation, legislative reform, land use assessments, local government data bases, information technology, and work flow processes. He has extensive experience in operations, systems, and services for municipal, county, state, provincial, federal, and international governments.

In 1965-1966, on a mainframe computer, Mr. Ebert designed, developed the first known market-value-based computer assisted mass appraisal system and implemented it for both residential and commercial class properties in 1966. Then, he continued the evolution from mainframe batch processing to mini-computer real time processing, to PC-based distributive processing in the late sixties and early seventies, to the integration of digital technologies of current times for real-time cloud computing... including data analyses and remediation of property data and property values for mass appraisal implementation, reappraisal/revaluation auditing, and Boards of Revision adjudication processes.

Mr. Ebert coined and inaugurated the term "CAMA" in 1971 (with emphasis on the distinction between with computer-*ASSISTED* rather than computer-*GENERATED* values") via presentations at the 1972 and 1973 annual conferences of the International Association of Assessing Officers (IAAO) in Boston and Miami respectively.

Mr. Ebert also pioneered the evolution of the market approach to valuation for mass appraisal and property tax administration applications including the practical use of multiple regression analysis (MRA) in market value appraisal, and, the development of a number of innovative valuation tools including individualized multiple regression analysis (IMRA), property pattern analysis/valuation (TraceV), correlative function analysis (CFA), time-adjusted sales approach (TASP), computer operated self study (COSS), correlated value estimation (CORV), present worth of future development value (PWDV), stochastic modeling, data profiling and data intervention, effective-age modeling, use density affectation, sales ratio inversion, and technological obsolescence measurement.

Mr. Ebert introduced and implemented the first computer-integrated real estate photography and desktop review system for property tax administration, implemented in Boston in 1981 and presented at the 1982 IAAO conference in Kansas City, MO. The application included aerial views, across-the-street and down-the-street views, walk-around-the-block views, comparable sale views, and comparable property views.

In 1983, Mr. Ebert and Dr. Robert J. Anderson developed the first mobile video van technology including a 360 degree turret camera and an on-board computer station incorporating CAMA data and GIS data with the photographs being captured. Also, in 1983, Mr. Ebert designed and developed the first integrated field and office PC desktop review stations for mass appraisal QC use in uniformly reviewing and posting subjective appraisal data along with property characteristics data.

Mr. Ebert developed COPEs, a computer operated performance evaluation system, for monitoring, evaluating and reporting on the actual status of a reassessment project as compared to the scheduled or professed status; and, he developed IMPACTO, a computerized model for measuring the effect of an impending reassessment upon the relative tax burden of the various categories of property being reassessed.

In 2005, for Appraisal Research Corporation, Inc., Mr. Ebert developed an integrated process for technology-assisted-mass-appraisal (and coined the term TAMA) for optimizing mass appraisal projects and/or reporting on the performance of reappraisal projects.

In 2009, Mr. Ebert co-developed (with Daniel T. Anderson) the development and implementation of a technology-assisted-equalization-review (TAER) process by for reviewing and reporting on property tax appraisal performance... successfully employed in sixteen county performance review projects.

For a three year period beginning in 2007, Mr. Ebert directed a series of remediation projects to lead a large county out of a troubled reappraisal during that period of severe real estate market value issues. In that period, Mr. Ebert and Mr. Anderson developed a "reference-value" application for guiding the assessment jurisdiction and Board of Revision in the process of equalizing values according to the dramatically changing market, including a sophisticated Board of Revision computer-assisted process for handling record informal and formal appeals. Additionally, the duo developed an advanced automated process for optimizing three-screen Desktop Review integrating CAMA, GIS, and Ortho/Oblique/Street photography.

In 2010 Mr. Ebert conceptualized Cloud CAMA for a joint-venture of CAMA Resources and Technologies, LLC with Daniel T. Anderson and Data Cloud Solutions, LLC, which includes fully concurrent, integrated, real-time communications of field and office data, appraised values, photos, two-way communications, administrative reports, etc. across all aspects of CAMA and property tax administration... which has since been successfully utilized in both small and large property tax jurisdictions.

In 2011-2012, Mr. Ebert's projects included a countywide reappraisal plan and guidance to completion for Lucas County, OH (Toledo) and countywide reappraisal guidance to completion for Cuyahoga County, OH (Cleveland). Both projects employed the Cloud CAMA processes and technologies of Messrs. Ebert and Anderson.

Mr. Ebert has led the development and utilization of CAMA applications for mass appraisal companies and assessment jurisdictions employed across millions of properties in more than one hundred assessment jurisdictions and central appraisal districts.

Associations:

- International Association of Assessing Officers (IAAO), Member
- IAAO - South Carolina State Representative, 1972
- American Society of Appraisers, Senior Member – ASA, Urban Designation (Inactive)
- ASA South Carolina State Director, 1972, 1973 and 1974
- South Carolina Association of Assessing Officials (SCAAO) Vice President, 1971, President, 1972
- Society of Professional Assessors (Member)
- Michigan Assessors Association (Member)