

# Maine Property Tax Institute 2026

*presented by:* The Property Tax Division of Maine Revenue Services



Two one-day online workshops from TEAM Consulting:  
**Residential Quality, Condition and Effective Age**  
and  
**The Challenge of Valuing Affordable Residential Properties**

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February 3<sup>rd</sup> & 4<sup>th</sup>, 2026 - Online - Cost: \$125

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## About the courses:

*Each day qualifies for 6 hours of advanced continuing education (ACE)*

### **Residential Quality, Condition and Effective Age**

This workshop will review the characteristics that determine construction quality for residential properties by use of the Marshall & Swift Valuation Service. House images will be included in the presentation and will lead to extensive classroom participation. Actual construction costs will also be considered as a guide to determining quality. Images will also assist in the discussion on rating homes for condition in relationship to the definition and description for each condition rating. The determination of condition will lead directly into calculations for effective age. Effective age will be defined and demonstrated on how to extract it from the market. Several data sets will be provided for the students to calculate effective age and how to use for the development of a depreciation or percent good table. Topics discussed are: USPAP review, cost approach, quality, condition, physical deterioration using effective age, functional obsolescence, external obsolescence and depreciation and effective age extraction.

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

### **The Challenge of Valuing Affordable Residential Properties**

The purpose of this workshop is to provide assistance in the valuation of low-end and difficult residential properties that often create valuation issues. It is not unusual that these types of properties when sold have a sales ratio considerably higher than 1.00 and a very regressive PRD (Price-Related Differential). Discussion and data will center on lower valued residential properties and income and value associated with rental properties. The workshop will conclude with definitions and value issues on manufactured homes, modular homes and odd and unusual homes.

Instructor: Edie McCarthy, FIAAO, IAO

## About the Instructors:



Patrick Alesandrini has been active in the valuation/assessment field for 50 years and performed valuation projects throughout the world. He currently practices mass valuation and consulting from Tampa, FL, and has worked to promote and expand the uses of geospatial analytics, AI, and machine learning throughout the mass valuation industry. Pat began teaching in 1985 and specializes in valuation theory and mass valuation analytics. As a past President of the International Association of Assessing Officers (IAAO), he continues to work to promote education and technological tools to jurisdictions with limited resources. Pat holds the CAE and RES designations from the IAAO, the MAI and SRA designations from the Appraisal Institute, a CFE from the Florida Department of Revenue, and a Fellow at IAAO.



Edie McCarthy has spent over 35 years in public service. She has been the Assessor for the town of Greenburgh, Westchester County, New York for over 16 years, and is responsible for approximately 30,000 parcels. Greenburgh is comprised of 6 Villages, 10 school districts, and 9 Fire Districts. Previously she served as the Assessor in the city of White Plains and the city of Rye. Edie is past president of the New York State Assessor's State Association, along with past president of her County Association in Westchester. She has a master's degree in real estate from New York University, with experience teaching appraisal and assessment courses in the state of New York for over 20 years. Edie has been active with the International Association of Assessing Officers (IAAO); she is a certified IAAO virtual and in-person instructor, with recent recognition as a Fellow of IAAO with the FIAAO designation.

## Event Details:

- Each day goes from 9:00 am - 3:30 pm, with a half-hour lunch and two 15-minute breaks.
- **Computer/laptop cameras must remain on at all times during the course (excluding breaks).**
- There is no course exam for this event.
- Completion of both workshops qualifies for 12 hours of advanced continuing education (6 hours for each workshop).
- Course material (in pdf format) and a zoom link will be emailed to all students a few days before the class begins.
- Maine Revenue Services will email you a certificate of completion after the event.

## Registration:

- Registration is for both days. You will receive 6 hours of advanced continuing education credit for each day that you attend; however, the cost is the same for one or two days.
- If paying by check, please email a copy of this registration form to [cma.mrs@maine.gov](mailto:cma.mrs@maine.gov) in addition to mailing with the check, to ensure timely registration.
- Completed registration form and payment must be received by Friday, January 30, 2026.



**Invest. Learn. Advance.**

# Maine Property Tax Institute

February 3<sup>rd</sup> & 4<sup>th</sup>, 2026

9:00 am - 3:30 pm

## Residential Quality, Condition and Effective Age and The Challenge of Valuing Affordable Residential Properties

Name: \_\_\_\_\_ CMA #: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Email: \_\_\_\_\_ Phone: \_\_\_\_\_

Employer/Affiliation: \_\_\_\_\_

Course Registration: ..... \$ 125.00

I will submit my payment by check.

*Note: If paying by check, please send a copy of this registration form to [cma.mrs@maine.gov](mailto:cma.mrs@maine.gov) in addition to mailing with the check, to ensure timely registration.*

*Checks should be made payable to: **Treasurer, State of Maine** and mailed to the address below.*

I prefer to pay by credit card.

*Note: If paying by credit card, please email this registration form to [cma.mrs@maine.gov](mailto:cma.mrs@maine.gov). A payment link will be provided to you via email.*

Completed registration and payment, must be received by Friday, January 30, 2026. Send completed form and payment information to [cma.mrs@maine.gov](mailto:cma.mrs@maine.gov) or mail to:

Maine Revenue Services  
Property Tax Division  
Attn: Chief of Training and Certification  
P.O. Box 9106  
Augusta, ME 04332



Save Form

Clear Form

Questions? Call 207-624-5601 or email [cma.mrs@maine.gov](mailto:cma.mrs@maine.gov)