



75 YEARS

LINCOLN INSTITUTE  
OF LAND POLICY

**41st Annual Meeting of the  
National Conference of State Tax Judges**

October 6–7, 2021

Virtual Meeting

**Thomas Atherton** is a property tax attorney with decades of experience representing taxpayers in the Midwest. He was the primary attorney in the decade-long *Town of St. John* litigation resulting in Indiana's property tax system being held unconstitutional. Tom has represented taxpayers in a wide variety of tax appeals including nuclear, coal, and gas fired power plants; refineries; steel mills; automotive and heavy manufacturing industrial complexes; office buildings; malls; and big box stores, among others. Tom has presented at continuing legal education seminars in Illinois and Indiana (21 years in a row and counting) and is a frequent speaker on property tax issues before organizations such as the International IAAO, IPT, ABA, Appraisal Institute, and the Lincoln Institute of Land Policy.

**Alan Dornfest** is the Idaho State Tax Commission's property tax policy bureau chief. He has been with the Commission for 44 years, supervising property tax policy, levy approval, the circuit breaker and tax deferral programs, and the Idaho ratio study. He also analyzes Idaho property taxes and property tax laws for the legislature and executive branch. In 2019 and 2020, Alan chaired or served on the International Association of Assessing Officers (IAAO) Property Tax Policy Standard revision task force. Currently, Alan serves on the IAAO Research and Standards Committee and the Legal Framework task force. He also chaired the 2018 Property Tax Assessment Policies and Practices (PTAPP) task force that updated a survey of state and provincial property tax policies and administrative procedures, and has served on the IAAO Executive Board. Alan is on the teaching faculty of the Lincoln Institute of Land Policy. He is also an IAAO instructor, primarily on tax policy, ratio studies, and contaminated property valuation. Alan is co-author of the *Fundamentals of Tax Policy* textbook and the Tax Policy course, and has conducted or participated in conducting ratio study and administrative policy surveys and research for over 25 years. Alan has written extensively on ratio study and tax policy issues and has been a frequent presenter at IAAO national conferences, including the 2019 and 2020 national conferences in Niagara Falls, Canada and Chicago respectively. Alan holds the assessment administration specialist (AAS) designation from the IAAO. In 2007, the IAAO awarded Alan the Clifford B. Allen Most Valuable Member Award and, in 2018, he was named to the inaugural class of IAAO fellows. Alan lives in Boise, Idaho, but is from Brooklyn, New York. He has a BS degree in education and science from Bemidji State University in Minnesota. Alan is married to a University of Idaho geologist; they have a 17 year old daughter.

**Kathlynn Ireland** works as a property tax policy specialist for the Idaho State Tax Commission, where she has worked for 17 years. Her job duties primarily entail working on the Administrative Rules Committee, as a liaison to the state legislature, and assisting local elected officials with assessment and property tax questions. Kathlynn is an IAAO instructor, teaching classes on assessment principles and appraisal methodology. She graduated from the two-year Certified Public Manager program, which focuses on leadership and management practices, in June 2021. Her thesis was entitled "Upgrading Idaho's Circuit Breaker" and it explored simplifying the circuit breaker application, improved efficiencies through programming, and the introduction of legislation to improve the application process for program recipients. Kathlynn lives in Boise, Idaho with her husband and 150-pound dog, Gator. She holds a BA in political science from the University of Washington.