

Tips for a successful appeal of your property assessment

DO

- **Check the assessor's records for errors.** The easiest way to win an appeal is to find out the county has the wrong square footage for your property. An appeal triggers a review of your file. The discrepancy must be significant.
- **Bring evidence bearing on the market value of your property.** If it's a recent purchase, bring proof it was a standard transaction. A below market sale between family members, for example, doesn't count.
- **Find out what comparable properties sold for during the past year.** The best examples are sales close to the January 15 assessment date of similar nearby properties. Many real estate agents are happy to do this analysis. The county assessor's office can help you find relevant sales information also.
- **Bring evidence of the cost of needed repairs.** If the roof leaks or the foundation is missing, get bids. Normal wear and tear doesn't count.
- **Take photographs of your property and comparable properties.** Also, if you plan to argue your house is in bad shape, inside photos will help.
- **Show up in person, if possible.** Unless your case is obvious and routine, a live person almost always fares better than a piece of paper.
- **Be nice.** Board members are citizens too, not bureaucrats. While they can have bad days like anyone else, most try hard to help taxpayers.
- **Consider appealing to the State Board of Tax Appeals if you're unsatisfied.** Boards of equalization can make mistakes too.

DON'T

- **Rely on the assessed value of your neighbors' homes.** Although assessed value is supposed to represent market value, there could be any number of reasons why it doesn't i.e., Senior Citizen Exemption, Current Use Value. After all, that's why you're appealing, right?
- **Base an appeal on comparisons of square footage or acreage.** The general rule is the larger the building or lot, the lower the value per square foot.
- **Don't use listing prices.** The assessment is based on actual sales nearest the appraisal date, whenever possible.

- **Plead poverty.** Although they might sympathize, the board members can't take into account your ability to pay.
- **Complain about how much taxes have gone up.** Again, board members may or may not sympathize. It's the market value of the property that counts.
- **Pay for an appraisal, unless you are getting one for another reason, such as refinancing your mortgage.** The cost of the appraisal for a residential appeal is likely to be more than your tax savings. Comparable sales work just as well. Even in refinancing cases, appeal boards sometimes are skeptical of fee appraisals because banks these days want to see conservative value estimates.

