

PROTEST OF ASSESSMENT INSTRUCTIONS

There are official instructions on the back of the petition form that should be read before you complete the form. This document was created to help the petitioner complete the protest form correctly. The personnel in the Assessor's office will be happy to answer any questions, but they will not complete the form or choose the comparable properties for you.

The top portion of the form must contain the legal description, the property address, and the current assessment of the property that is being appealed.

Please remember that protesting taxes is not a valid ground for appeal, and that the Board of Review will not consider a petition based on a comparison of taxes. Also, the amount of increase in a property's value is not a valid ground for appeal. The petition needs to be filed on at least one of the following six grounds.

Ground #1 is used when the petitioner feels the assessment of his/her property is not fairly assessed when compared with similar properties. The legal description and assessment of a representative number of comparable properties must be listed for the petition to be considered. You can get this information from the Assessor's office. The property address and parcel number can be added. The form has space for five comparisons, but an extra sheet can be added if necessary.

Ground #2 is used when the petitioner feels the assessment does not represent market value. The petitioner must state the amount of the over assessment as well as the value they feel represents market value. The Assessor's office has a list of sales that the petitioner can review.

Ground #3 is used if the petitioner feels the property should not be assessed or is exempt from taxes. This is also the ground to be used if the property owner feels the property has been mis-classified. There are four classifications of property: agricultural, residential, commercial, and industrial.

Ground #4 is used if the petitioner feels that there is a clerical or mathematical error in the assessment. The specific error must be stated. The error does not refer to a value judgment or to classification.

Ground #5 is used if the petitioner feels that there is fraud in the assessment. The petitioner must state specifically what the alleged fraud is. Disagreeing with the value does not constitute fraud.

Ground #6 is used if there has been a downward change in value since the last assessment. This is the only ground that can be used in a non-reassessment year (even numbered years) unless the value has been changed from the previous year's assessment. This ground is not valid in a reassessment year (odd numbered years).

If the petitioner wants to meet with the Board of Review, the request must be made in writing at the time the petition is filed. There is a place on the form to mark your preference. The Board will consider the petition either way.

The petition must be signed. The property owner's address and phone number should be filled in as well as the address where the correspondence is to be mailed if different.

The form is to be filed in the Assessor's office between April 16 and May 5 of the year of the assessment being appealed. Again, the Assessor's office will be glad to answer any questions.

NOTHING CONTAINED IN THIS DOCUMENT IS LEGAL ADVICE; YOU ARE ADVISED TO CONSULT AN ATTORNEY WITH ANY LEGAL QUESTIONS.