

## FREQUENTLY ASKED QUESTIONS?

What if I don't agree with my assessment?

Talk with the Assessor. During this informal session you can learn how your assessment was made, what factors were considered, and what type of records are kept regarding your property. If you have evidence that our assessment differs from the actual fair market value of your property, we would like to review all pertinent information. If you have a recent written appraisal by an independent appraiser, furnish the Assessor's Office with a copy

After this review, if I still think the assessment is incorrect, what can I do?

The next step is to file a written or oral "notice of intent" with the municipal clerk at least 48 hours before the first meeting of the Board of Review. In addition, you must complete an approved objection form and file it with the clerk of the Board of Review prior to or within the first two hours of the Board's first scheduled meeting. You must fully answer all questions on the objection form and the property owner or your agent must sign the form. If you intend to be represented by an agent or attorney, you must complete an agent's authorization form giving the Assessor authority to release information concerning your property.

What is the Board of Review?

The Board of Review is a five-member citizen panel, appointed by the Mayor. It is the Board's duty to hear evidence by the taxpayer and the Assessor and to decide if the assessment is correct.

What evidence do I need to present to the Board of Review?

State law puts the burden of proof on the property owner to show that the assessment is incorrect. Keep in mind that your evidence must be strong enough to prove that the Assessor's value is incorrect. The Board will consider only relevant testimony given at the hearing. **STATING THAT PROPERTY TAXES ARE TOO HIGH IS NOT RELEVANT TESTIMONY.** You should establish in your own mind what you think your property is worth. The best evidence for this would be recent sales prices for properties similar to yours. The closer in proximity and similarity, the better the evidence.

The Board of Review is responsible for correcting any assessment errors. It conducts its hearings in a manner similar to a court. You may wish to consider the following as you prepare for your hearing:

1. All evidence must be given as sworn oral testimony. You or your agent must attend the hearing if you wish your evidence to be considered. You should be prepared to explain to the Board what you think your property is worth and why.
2. You must present evidence to support your estimate of market value. This evidence must be either:
  - A recent sale of your property, if any. Bring written proof, such as a closing statement or real estate transfer return to substantiate the date and amount of the sale.

- Recent sales of similar properties in your neighborhood, if any. Bring written proof substantiating the amount and date of sale.
  - Other specific reasons or factors showing the assessment is in error. Bring written evidence when possible, such as cost estimates for repairs and the like.
3. Be prepared to show how recent sales of similar properties compare to your property if you present them as evidence; for example, style, square footage of house, lot size, number of rooms, condition, exterior wall constructions, etc. Written appraisals by qualified experts should be accompanied by oral testimony from those witnesses.
  4. An appraiser from the Assessor's Office will present evidence related to the market analysis performed on your property. You should contact the appraiser prior to the hearing to exchange information.
  5. Bring seven (7) copies of all written documents to the hearing and give them to the Clerk at the start of the hearing.

The Board will determine the market value of your property based on the evidence presented. A written notice of the Board's decision will be mailed to you after the hearing.

Appeal from the Board of Review decision is to the Circuit Court. Generally, property owners who wish to appeal to Circuit Court seek assistance from someone knowledgeable in the preparation of legal documents.