



Petition to Local Board of Review

Regular Session
(Chapter 441, Code of Iowa)

**THIS FORM MUST BE FILED
OR POSTMARKED FROM APRIL 16
TO MAY 5 TO BE VALID**

Petition # _____ Class _____
Parcel # _____

To the Board of Review of the County/City of _____, Iowa

The undersigned, _____

as owner or aggrieved taxpayer of the following described real estate: _____

with the street address _____

and as such, liable for the payment of taxes thereon, does hereby respectfully object to the assessment made against

said real estate as of January 1, _____ in the sum of \$ _____

for the following reasons, and upon the following grounds:

(Complete all grounds that apply)

1. That said assessment is not equitable as compared with assessments of other like property in the county or city. (Give legal description and assessment of representative number of comparable properties.)

Assessed at:

_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____

2. That said property is assessed for more than the value authorized by law (Section 441.21, Code of Iowa); that the amount of said over-assessment is \$ _____; and that \$ _____ is its actual value

(Land \$ _____ Building \$ _____) and is a fair assessment.

3. That said property is not assessable, is exempt from taxes or is misclassified for the following reason: _____

4. That there is an error in the assessment as follows: _____

5. That there is fraud in the assessment as follows: _____

6. That there has been a change downward in the value since the last assessment (Section 441.35, Code of Iowa): _____

The undersigned respectfully requests that the assessment made against said real estate be reduced to an amount that is fair, equitable, and just, or canceled if property is not assessable. I hereby state that the facts in this petition are true and correct.

Mailing Address: _____

An oral hearing is requested:

Tele # Home _____ Bus. or Cell _____

YES NO

Signature _____ Date _____

(owner or duly authorized agent)

FOR USE BY BOARD OF REVIEW ONLY

Action Taken: _____

Date: _____

PROTEST OF ASSESSMENT TO LOCAL BOARD OF REVIEW
(References hereinafter are to Code of Iowa)

Section 441.37 Protest of assessment—grounds.

Any property owner or aggrieved taxpayer who is dissatisfied with the owner's or taxpayer's assessment may file a protest against such assessment with the board of review on or after April 16, to and including May 5, of the year of the assessment. In any county which has been declared to be a disaster area by proper federal authorities after March 1 and prior to May 20 of said year of assessment, the board of review shall be authorized to remain in session until June 15 and the time for filing a protest shall be extended to and include the period from May 25 to June 5 of such year. Said protest shall be in writing and signed by the one protesting or by the protester's duly authorized agent. The taxpayer may have an oral hearing thereon if request therefore in writing is made at the time of filing the protest. Said protest must be confined to one or more of the following grounds:

1. That said assessment is not equitable as compared with assessments of other like property in the taxing district. When this ground is relied upon as the basis of a protest the legal description and assessments of a representative number of comparable properties, as described by the aggrieved taxpayer shall be listed on the protest, otherwise said protest shall not be considered on this ground.
2. That the property is assessed for more than the value authorized by law, stating the specific amount which the protesting party believes the property to be overassessed, and the amount which the party considers to be its actual value and the amount the party considers a fair assessment.
3. That the property is not assessable, is exempt from taxes, or is misclassified and stating the reasons for the protest.
4. That there is an error in the assessment and state the specific alleged error.
5. That there is fraud in the assessment which shall be specifically stated.

In addition to the above, the property owner may protest annually to the board of review under the provisions of section 441.35, but such protest shall be in the same manner and upon the same terms as heretofore prescribed in this section.

Section 441.21, provides that,

"The burden of proof shall be upon any complainant attacking such valuations as excessive, inadequate, inequitable or capricious; however, in protest or appeal proceedings when the complainant offers competent evidence by at least two disinterested witnesses that the market value of the property is less than the market value determined by the assessor, the burden of proof thereafter shall be upon the officials or persons seeking to uphold such valuations to be assessed."

Section 441.37A Appeal of protest to property assessment appeal board.

1. Appeals may be taken from the action of the board of review with reference to protests of assessment, valuation, or application of an equalization order to the property assessment appeal board created in section 421.1A. However, a property owner or aggrieved taxpayer or an appellant described in section 441.42 may bypass the property assessment appeal board and appeal the decision of the local board of review to the district court pursuant to section 441.38. For an appeal to the property assessment appeal board to be valid, written notice must be filed with the secretary of the property assessment appeal board within twenty days after the date the board of review's letter of disposition of the appeal is postmarked to the party making the protest. The written notice of appeal shall include a petition setting forth the basis of the appeal and the relief sought.

Section 441.38 Appeal to district court.

1. Appeals may be taken from the action of the board of review with reference to protests of assessments, to the district court of the county in which the board holds its sessions within twenty days after its adjournment or May 31, whichever date is later. No new grounds in addition to those set out in the protest to the board of review as provided in section 441.37 can be pleaded, but additional evidence to sustain those grounds may be introduced. The assessor shall have the same right to appeal and in the same manner as an individual taxpayer, public body or other public officer as provided in section 441.42. Appeals shall be taken by filing a written notice of appeal with the clerk of district court. Filing of the written notice of appeal shall preserve all rights of appeal of the appellant.
2. Notice of appeal shall be served as an original notice on the chairperson, presiding officer, or clerk of the board of review after the filing of notice under subsection 1 with the clerk of district court.

Section 441.39 Trial on Appeal

1. If the appeal is from a decision of the local board of review, the court shall hear the appeal in equity and determine anew all questions arising before the board which relate to the liability of the property to assessment or the amount thereof. The court shall consider all of the evidence and there shall be no presumption as to the correctness of the valuation or assessment appealed from. If the appeal is from a decision of the property assessment appeal board, the court's review shall be limited to the correction of errors at law.

**INSTRUCTIONS FOR COMPLETING A PROTEST
TO THE BOARD OF REVIEW**

Iowa law mandates that assessments of real estate (except farm assessments) are based on market value. Your property should be assessed near the likely selling price. You are protesting the assessed value, **NOT** the amount of taxes you pay. **EVIDENCE MUST BE PROVIDED BY YOU, SUPPORTING THE NEED FOR A CHANGE IN ASSESSMENT.** Please remember you do not pay taxes on the full value of your home. The taxable value listed on your tax receipt is a rollback value, with the rollback factor set by the State.

Your appeal must be filed or mailed and postmarked by May 5th and must be based on one or more of the grounds listed on the protest form. The following is a brief explanation of the grounds:

1. That said assessment is not equitable as compared with the assessments of other like property in the area.

This is the grounds to use if you think your assessment is out of line with your neighbors. You should list the neighbor's homes, their assessments, and the estimate of their market values as provided for on the form. Using this grounds can be hazardous to your neighbors. If you are successful in convincing the Board of Review your neighbors are under assessed compared to your assessment, the Board may resolve the inequity by raising their assessments, not lowering yours.

2. That said property is assessed for more than the value authorized by law: that amount of said over assessment is \$ _____; that \$ _____ is its actual value and is a fair assessment.

This grounds claims your property is not worth as much as the assessment. You must fill in the blanks of the over assessment and what you feel is the fair market value. You must be prepared to offer evidence that persuades the Board of Review you are right. Following is a list of possible choices:

An appraisal, provide a copy to the Board as soon as possible

If the appraisal was done for other than the Board of Review proceeding, a letter from the Appraiser must accompany the appraisal stating the value is *Ad Valorem* or at value.

A copy of a recent listing of your property

A copy of a sales agreement or evidence of a recent sale

A list of five sales of properties comparable to yours that indicate your property would not sell for the assessed value.

Pictures or inspection reports showing deficiencies that may not be obvious from an outside inspection, such as termite damage or problem basement wall.

4. There is an error in the assessment as follows: _____

If the assessor's office has made a mistake in describing your property, use this grounds. If, for example, you have removed your garage and it is still assessed, file on grounds #4. Minor corrections may not reduce your value.

The Board of Review is an independent judicial like entity that may affect the value of your property by raising, lowering or not changing the value of your property.

PROTEST WORKSHEET

This is a guideline to assist you in the completing of GROUND # 2 on your Board of Review protest form.

GROUND # 2 allows you to show that your home is assessed above the fair market value as provided by law. In order to show that your home is assessed above the fair market value, comparisons need to be made between your home and similar properties that have recently sold. Information on all sales of homes is available from this office or at the website at www.co.warren.ia.us.

FOLLOWING ARE SOME OF THE KEY SIMILARITIES THAT ARE USED IN VALUING PROPERTIES:

- 1. LOCATION** It is best if you select similar properties from the same neighborhood as your home, but it may be necessary to select sales from adjoining neighborhoods or areas that are similar to yours.
- 2. TYPE OF HOME** Comparisons should be made between the same type of home. Example – you would not want to compare a one story home to a two story home or a frame home to a brick home.
- 3. SIZE** Comparable homes should be similar in size to your home. A good rule of thumb is within 10% larger or smaller than your home, although some exceptions need to be made.
- 4. AGE** The year your home was built is an important consideration. A rule of thumb here is homes built prior to or during WWII could be considered similar age-wise. For homes built after WWII, the best comparisons would be within ten (10) years of the age of your home. Homes less than ten (10) years old should have comparisons within five (5) years.
- 5. CONDITION** This is a description of the of the physical condition of your home. Choose comparison homes with similar condition of siding, shingles, foundation, interior finish, etc.

NAME _____ Protested parcel address _____

District _____ Parcel _____

LIST 5 SIMILAR HOMES:

<u>DISTRICT/PARCEL</u>	<u>ADDRSSS</u>	<u>SALE DATE</u>	<u>SALE PRICE</u>
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_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

COMMENTS:
