

SUGGESTIONS FOR COMPLETING A PROTEST TO THE BOARD OF REVIEW

Some things to think about as you complete your protest form:

- In Iowa, assessments (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. 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. The rollback factor is set by the State.
- Your appeal must be **filed or mailed and postmarked by June 5th**.
- **If June 5th falls on the weekend, appeals will be accepted the following business day.**
- The appeal **must be signed and must be based on one or more of the grounds listed** on the protest form.

The following is a brief explanation of the most commonly used grounds:

GROUND #1. *That said assessment is not equitable as compared with the assessments of other like property.*

This is the ground 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. 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. Remember, they must set assessments at market value.

GROUND #2. *That said property is assessed for more than the value authorized by law;*
Optional: \$ _____ is its actual value.

This is by far the most frequently used ground. It is claiming that your property is not worth as much as the assessor says it is. The option to list the amount that you feel the actual value is available. Once you have done that, you do not have to complete any other ground. However, you should do more than just claim what it's worth; you should be prepared to offer evidence that persuades the Board of Review you are right. Any of the following would be good support for this choice: comparable assessments, three to five comparable properties that have sold, an appraisal done by a certified appraiser, a copy of a recent listing or sales agreement of your property, or pictures or inspection reports showing deficiencies that may not be obvious from an outside inspection.

GROUND #4. *That there is an error in the assessment. Optional list of errors: _____.*

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