



Petition to Local Board of Review
Regular Session

This petition must be filed or mailed to your city or county assessor from April 2 through April 30. It must be postmarked no later than April 30. Contact information for all assessors can be found at the Iowa State Association of Assessors website: www.iowa-Assessors.org.

For use by Board of Review Only
Petition # _____ Class _____
Parcel # _____

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

The undersigned (print name), _____
as owner or aggrieved taxpayer of the following described real estate: _____

with the property address: _____

and as such, liable for the payment of taxes thereon, do hereby respectfully object to the assessment made against said real estate as of current year January 1, 20__ in the sum of (enter total assessment) \$ _____ for the following reasons, and upon the following grounds: (Complete all grounds that apply – see instructions on back.)

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

- Assessed at:\$ _____
Assessed at:\$ _____
Assessed at:\$ _____
Assessed at:\$ _____
Assessed at:\$ _____

2. That said property is assessed for more than the value authorized by law (Section 441.21, Code of Iowa); Optional: Actual Value \$ _____;

3. That said property is not assessable, is exempt from taxes or is misclassified. Optional: Reason for exemption, misclassification, or non-assessment: _____

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

5. That there is fraud or misconduct in the assessment as follows (required): _____

The undersigned respectfully requests that the assessment made against said real estate be adjusted accordingly based upon the facts presented. I hereby state that the facts in this petition are true and correct.

An oral hearing is requested: Yes ___ No ___

Mailing Address: _____

Signature (Owner or Duly Authorized Agent): _____ Date: _____

Day Phone: _____ Cell: _____ eMail: _____

FOR BOARD OF REVIEW:

Action Taken: _____ Date: _____

Protest of Assessment to Local Board of Review

Iowa Code Section 441.37 Protest of assessment — grounds.

1. *a.* 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 2, to and including April 30, 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. The protest shall be in writing and, except as provided in subsection 3, signed by the one protesting or by the protester's duly authorized agent. The taxpayer may have an oral hearing on the protest if the request for the oral hearing is made in writing at the time of filing the protest. The 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.

(2) That the property is assessed for more than the value authorized by law.

(3) That the property is not assessable, is exempt from taxes, or is misclassified.

(4) That there is an error in the assessment.

(5) That there is fraud or misconduct in the assessment which shall be specifically stated. For purposes of this section, "misconduct" means the same as defined in section 441.9. If the local board of review, property assessment appeal board, or district court decides in favor of the property owner or aggrieved taxpayer and finds that there was fraud or misconduct in the assessment, the property owner's or aggrieved taxpayer's reasonable costs incurred in bringing the protest or appeal shall be paid from the assessment expense fund under section 441.16. For the purposes of this section, costs include but are not limited to legal fees, appraisal fees, and witness fees.

b. The burden of proof for all protests filed under this section shall be as stated in section 441.21, subsection 3.

c. The property owner or aggrieved taxpayer may combine on one form protests of assessment on parcels separately assessed if the same grounds are relied upon as the basis for protesting each separate assessment. If an oral hearing is requested on more than one of such protests, the person making the combined protests may request that the oral hearings be held consecutively.

2. *a.* A property owner or aggrieved taxpayer who finds that a clerical or mathematical error has been made in the assessment of the owner's or taxpayer's property may file a protest against that assessment in the same manner as provided in this section, except that the protest may be filed for previous years. The board may correct clerical or mathematical errors for any assessment year in which the taxes have not been fully paid or otherwise legally discharged.

b. Upon the determination of the board that a clerical or mathematical error has been made the board shall take appropriate action to correct the error and notify the county auditor of the change in the assessment as a result of the error and the county auditor shall make the correction in the assessment and the tax list in the same manner as provided in section 443.6.

c. The board shall not correct an error resulting from a property owner's or taxpayer's inaccuracy in reporting or failure to comply with section 441.19.

3. For assessment years beginning on or after January 1, 2014, the board of review may allow property owners or aggrieved taxpayers who are dissatisfied with the owner's or taxpayer's assessment to file a protest against such assessment by electronic means. Electronic filing of assessment protests may be authorized for the protest period that begins April 2, the protest period that begins October 9, or both. Except for the requirement that a protest be signed, all other requirements of this section for an assessment protest to the board of review shall apply to a protest filed electronically. If electronic filing is authorized by the local board of review, the availability of electronic filing shall be clearly indicated on the assessment roll notice provided to the property owner or taxpayer and included in the published equalization order notice and the equalization order notice mailed to the property owner or taxpayer if applicable.

4. After the board of review has considered any protest filed by a property owner or aggrieved taxpayer and made final disposition of the protest, the board shall give written notice to the property owner or aggrieved taxpayer who filed the protest of the action taken by the board of review on the protest. The written notice to the property owner or aggrieved taxpayer shall also specify the reasons for the action taken by the board of review on the protest. If protests of assessment on multiple parcels separately assessed were combined, the written notice shall state the action taken, and the reasons for the action, for each assessment protested.

For information regarding appeals to the Property Assessment Appeal Board or district court, please see Iowa Code chapters 441.37A thru 441.39.

EXHIBIT "A"

In support of the attached Petition to the Linn County Board of Review, I hereby submit the following statement of facts:

Sale Data:

Date Purchased _____ From Whom _____ Purchase Price _____ Deed or Contract _____
Was the sale between family members? _____ Amount of insurance carried _____
What, if any, improvements have been made since purchase – type _____ Amount _____

Listing Data:

Has the property been listed for sale in the past year? _____ Listing price _____
What is your opinion of the market value of your property? _____
What is the basis of your opinion? _____

New Construction Data:

Price paid for lot: _____ Date Purchased: _____ Cost of Main Structure: _____
Date of construction: Start _____ Finish _____ Type of construction _____
Did you have a General Contractor _____ Did you complete any of the labor yourself _____
Does the cost stated above include all upgrades (carpet, windows, light fixtures, basement finish, etc.) _____
If no what is the cost of upgrades? _____

Income Property:

Apartments.

Typical vacancy % _____ Are units furnished or unfurnished _____ Monthly rent per unit _____
What utilities are furnished _____ Number of units ___ 1 BR ___ 2 BR ___ 3 BR ___ Eff.

Office/Retail

Amount of rent _____ Type of Lease _____ Length of Lease _____ Options to renew _____
Gross leasable area _____ Occupancy Square Foot _____
Expenses paid by owner _____ Expenses paid by Tenant _____

Agriculture Property:

Land Use:

Total Acres _____ Acres in pasture _____ Acres in row crop _____ Acres in forage _____
Acres in wasteland _____ Access restricted or non-restricted _____ If rented amount per acre _____

Livestock:

Type of operation _____ Average number of animals or units _____ Facility Type _____
(cattle, hog, dairy, chicken) (confinement, open range)

Machinery:

List machinery owned _____

Is water available to the property _____

Housing:

Date built _____ Date remodeled _____ Is house rented _____ Rent per month _____
Number of buildings used for non-agricultural purposes: _____ Use _____

Comments:

Farming Objectives:

I hereby certify that the statements herein made are true and correct to the best of my knowledge.

Owner or duly authorized agent

Subscribed and sworn to this _____ day of _____, 20____ before me

Assessor – Deputy – Clerk or Notary Public

**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.** Be aware by assessment industry standards a 5% tolerance plus or minus from market value is allowable. Please remember you do not pay taxes on the full value of your home. The taxable value listed on your tax receipt is a value, with the rollback factor set by the State, applied.

Your appeal must be filed or mailed and postmarked by April 30th 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 and their current assessments.

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 ground 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 of your proposed valuation. 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.

3. This ground should be used if you are an exempt organization and claiming tax exempt status under section 427.1 of the Iowa Code.

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 ground. If, for example, you have removed your garage and it is still assessed, file on grounds #4. Minor corrections may not reduce your value.

5. This ground is for fraud where there is deceit, trickery or other efforts being perpetrated for profit or to gain unfair or dishonest advantage.

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.