

## **Board of Equalization (BOE)**

### **Appeal Hearing Process Summary**

The Assembly sits as the **Board of Equalization (BOE)** to hear appeals of property valuations determined by the Assessor.

### **Purpose of the Hearing**

The BOE's role is to determine whether the Assessor's valuation is supported by the evidence or whether the Appellant has met the burden of proof to support a change in valuation.

### **Order of Presentation**

*Each party is provided **three (3) minutes** per presentation unless otherwise directed by the Chair.*

1. **Appellant**  
Presents the appeal and supporting facts challenging the Assessor's valuation.
2. **Assessor**  
Presents the basis for the valuation and responds to the Appellant's statements.
3. **Appellant Rebuttal**  
Responds to points raised by the Assessor.
4. **Assessor Rebuttal**  
Responds to the Appellant's rebuttal.

### **Board Questions**

#### **Questions from the Board of Equalization**

Board members may ask clarifying questions of either party. Questions should relate directly to facts, evidence, and testimony presented during the hearing.

### **Decision of the Board**

After hearing testimony and questions, the Board deliberates and issues a decision.

- Decisions must be based solely on evidence and testimony presented at the BOE hearing
- Any change to the Assessor's valuation must be supported by facts presented at the hearing
- The Board must state the reason(s) for any change in valuation
- The Appellant bears the burden of proof and must demonstrate, using salient facts, that the Assessor's valuation is incorrect

### **Key Principles**

The BOE does **not** negotiate values or set valuations arbitrarily

- The BOE evaluates evidence to determine whether the valuation should be upheld or adjusted