

## **GUIDELINES FOR BOARD OF EQUALIZATION FINDINGS**

### **I. GROUNDS FOR ADJUSTMENT OF ASSESSMENT**

Under PMC Section 4.24.220(C) “The only grounds for adjustment of an assessment are proof of **unequal, excessive, improper** or under valuation based on facts that are stated in a valid written appeal or proven at the hearing.”

**KEY: It is the appellant’s burden to establish one of the following grounds for adjustment:**

**EXCESSIVE** – To show that an assessment is excessive, the Appellant must demonstrate that the assessment is more than simply overvalued. It must be grossly disproportionate when compared to other assessments, or there must be evidence of an intentional or fraudulent purpose to assign an excessive value.

**UNEQUAL** – To show that an assessment is unequal, the Appellant must demonstrate that there are other properties within the same class and that there is no reasonable basis to justify differences in valuation.

**IMPROPER** – To show that an assessment is improper, it must be demonstrated that the assessor used an improper method of valuation, amounting to fraud or a clear adoption of an incorrect valuation principle.

**UNDERVALUED** – Rare, but it does occur from time to time.

**KEY: The following are not grounds for adjustment:**

- My taxes are too high
- The value of my property changed too much in one year
- I cannot afford the taxes assessed.

### **II. THE BOARD MUST BASE ITS DECISION ON THE EVIDENCE**

The Board may only base its decision on evidence presented in writing or via sworn testimony. DO NOT rely on personal knowledge. However, you may pose questions to elicit helpful testimony/evidence.

### **III. THE BOARD MUST ISSUE FINDINGS ON THE RECORD**

Under PMC Section 4.24.230 the board shall enter in the appeal record its decision upon appeals brought before it, and shall certify to the same. A motion should be made stating the specific evidence relied upon, such as an error in sf calculation, comparable properties, evidence of property damage not captured by the assessor, etc.

Examples:

“Move to uphold the assessment because the appellant has failed to meet their burden of establishing the assessment is unequal, excessive, or improper based upon the evidence presented including the following [Discuss Specific Evidence Presented]”

**Or**

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“Move to adjust the valuation to \$ \_\_\_\_\_ because the appellant has met their burden by establishing the assessment is [Choose one or more (1) unequal , or (2) excessive, or (3) improper] based upon the evidence presented including the following [Discuss Specific Evidence Presented]”