



# Disaster Counties

Declaration Date: 5/6/13

## Petition to Local Board of Review Regular Session

(Chapter 441, Code of Iowa)

This petition must be filed or mailed to your city or county assessor from April 16 through June 5. Due to disaster declarations, the deadline for filing for 2013 has been extended to June 5, 2013, for taxpayers in the affected counties. Iowa assessors' addresses can be found at the **Iowa State Association of Assessors Web site**.

For use by board of review only	
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 property 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: (current year) **(Complete all grounds that apply)** (total assessment)

1. That said assessment is not equitable as compared with assessments of other like property in the county or city. (Give address, 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). This is the only ground upon which a protest pertaining to the valuation of a property can be filed in a year in which the assessor has not assessed or reassessed the property pursuant to Iowa Code section 428.4 (701 IAC 71.20 (4)“b”(6)):

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.

Mailing Address: \_\_\_\_\_

An oral hearing is requested:

YES  NO

Phone: Home \_\_\_\_\_ Business/Cell \_\_\_\_\_ Date \_\_\_\_\_

Signature \_\_\_\_\_ e-Mail \_\_\_\_\_

(owner or duly authorized agent)

### FOR USE BY BOARD OF REVIEW ONLY

Action Taken: \_\_\_\_\_

Date: \_\_\_\_\_

# Protest of Assessment to Local Board of Review

## **Iowa Code 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.

**701 IAC 71.20(4)“b”(6)** states that Ground #6 is the only ground that can be used in a non-reassessment year. In a year subsequent to a year in which a property has been assessed or reassessed pursuant to Iowa Code section 428.4, a taxpayer cannot protest to the board of review based upon actions taken in the year in which the property was assessed or reassessed.

## **Iowa Code Section 441.37(2)**, provides that

“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.”

## **Iowa Code 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.”

## **Iowa Code 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.

## **Iowa Code 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.

## **Iowa Code 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.