



BOARD of EQUALIZATION
Board of County Commissioners

PROPERTY ASSESSMENT APPEAL INSTRUCTIONS

Dear Property Owner:

The following information will enable you to decide if an appeal of your property valuation is necessary.

1. In all cases, we encourage you to consult first with the County Assessor, who valued your property. The Assessor can be reached at (208)354-3507. You may find that your concern can be addressed and no more time or effort on your part will be needed.
2. If your concern is not satisfied in step one, then you can proceed with your appeal. Here are the facts that you need to carefully consider in making an appeal:
 - A. State of Idaho statutes govern how property valuations must be determined by the Assessor's office. These State requirements are based on market value (i.e., what comparable properties in your geographic area are actually selling for in the real estate market). Market values are based on sales of comparable properties concluded prior to January 1 of the current year. Any sales after January 1 of the current year will be considered when making the following year's valuations and can't be used for comparable sales in this year.
 - B. Board of Equalization appeals can only be based on factual data regarding comparable sales. Appeals cannot be based on how much of an increase has taken place since the last time your property was assessed (in some cases the last valuation may have been five years ago – in other cases, the last valuation may have been last year).
 - C. As long as the market value is reasonably reflected in the current assessment, the amount of change from previous assessments is not a factor that can be considered in the appeal process.
 - D. Board of Equalization appeals cannot be made on the basis of how the valuation might affect future property taxes. In most cases, an increase in valuation will not result in a proportionate increase in taxes, although there is likely to be some increase.
3. If you believe you can demonstrate that the Assessor's value is higher than the actual market value on January 1, please fill out the attached **Appeal of Property Assessment** form and return it to the address listed. After your appeal is received, a hearing date will be scheduled and you will be notified.
4. When you appear before the Board of Equalization, you will be given up to 10 minutes to present your factual data on comparable sales, demonstrating why you believe your property is assessed above market value. The Assessor will then have several minutes to explain how the property value was determined. Each of you will then have an additional two minutes for rebuttal of any of the testimony.

The presentations will be closed after 20 minutes, and the Board of Equalization will make its decision without further input from either the appellant or the Assessor. In some cases, the Board of Equalization will take the appeal under advisement. You will be notified in writing of its decision.

Received by Teton County:



A copy of the Assessment Notice **must** accompany this application. Complete both pages of this form.

APPEAL of PROPERTY ASSESSMENT

THIS FORM MUST BE POSTMARKED OR RECEIVED NO LATER THAN 5:00 PM ON THE DATE INDICATED ON THE ASSESSMENT NOTICE

QUESTIONS CONTACT:

Teton County Assessor's Office
150 Courthouse Drive – Room 212, Driggs, ID 83422
1-208-354-3507

MAIL, FAX or DELIVER FORM TO:

Teton County Commissioners' Office
150 Courthouse Drive – Room 109, Driggs, ID 83422
Phone: 1-208-354-8775 FAX: 1-208-354-8776

PROPERTY INFORMATION

- 1. Parcel # (one parcel per form) _____
(From Assessment Notice – upper right-hand corner)
- 2. Property Address _____
- 3. Type of Property (check all that apply):

<input type="checkbox"/> Residential	<input type="checkbox"/> Commercial	<input type="checkbox"/> Vacated Land
<input type="checkbox"/> Mobile Home	<input type="checkbox"/> Industrial	<input type="checkbox"/> Agricultural Land
<input type="checkbox"/> Homeowner's Exemption	<input type="checkbox"/> Business Personal Property	<input type="checkbox"/> Other _____
- 4. Do you wish to attend a public appeal hearing and present oral testimony before the Board? Yes No
- 5. Is there more than one property, with the same issue/argument, to be filed and heard together at one hearing? *(If yes, separate forms must be completed and filed for each property appealed.)* Yes No
Total Number of Properties _____
- LIST PARCEL #'s _____

OWNER / APPELLANT INFORMATION

- 6. Appellant is: Individual Husband/Wife Partnership Corp/LLC Trustee Other _____
- 7. Name: _____ Phone: _____ Email: _____
(Print First and Last Name)
- 8. Mailing Address: _____ City: _____ State: _____ Zip: _____
- 9. Will someone other than the owner appear before the Board of Equalization? Yes No (If Yes, complete 10 – 12)
- 10. Name: _____ 11. Phone: _____
(Print First and Last Name)
- 12. Mailing Address: _____ City: _____ State: _____ Zip: _____

OVER – Complete p.2

IDAHO STATUTES

A. ASSESSMENT-MARKET VALUE FOR ASSESSMENT PURPOSES. (§ 63-205)(1) (1) All real, personal and operating property subject to property taxation must be assessed annually at market value for assessment purposes as of 12:01 a.m. of the first day of January in the year in which such property taxes are levied, except as otherwise provided. Market value for assessment purposes shall be determined according to the requirements of this title or the rules promulgated by the State Tax Commission. (2) Personal property coming into the state after January 1 shall be assessed as of the date of entry into the state in accordance with sections §63-311(3) and §63-602Y, Idaho Code.

B. TAXPAYER'S RIGHT TO APPEAL. (§63-501a)(1) 1) Taxpayers may file an appeal of an assessment with the county Board of Equalization. An appeal shall be made in writing on a form provided by the county Board of Equalization or Assessor and must identify the taxpayer, the property which is the subject of the appeal and **the reason for the appeal**. An appeal of an assessment listed on the property roll must be filed on or before the end of the county's normal business hours on the fourth Monday of June. An appeal of an assessment listed on the subsequent property roll must be filed on or before the end of the county's normal business hours on the fourth Monday of November. An appeal of an assessment listed on the missed property roll must be filed on or before the Board of Equalization adjourns on the day of its January meeting. The Board of Equalization may consider an appeal only if it is timely filed. (2) Appeals from the county Board of Equalization shall be made pursuant to section §63-511, Idaho Code.

C. THE APPELLANT BEARS THE BURDEN OF PROOF IN SEEKING AFFIRMATIVE RELIEF TO ESTABLISH THAT THE DETERMINATION OF THE ASSESSOR IS ERRONEOUS (§ 63-502/ § 63-511).

D. An Appellant or the Assessor may appeal a determination by the Board of Equalization (BOE) within 30 days after mailing of notice of a decision of the BOE, an appeal of any act, order or proceeding of the BOE, or the failure of the BOE to act may be taken to the State Board of Tax Appeals (§ 63-511).

