ADA COUNTY ASSESSOR

Robert H. McQuade, Assessor

Understanding your Assessed Value

The Assessor is required by state law to assess all property in their county at market value "as of" January 1st each year. This value is determined by an appraisal process, which includes analyzing construction costs, reviewing recent sales data, and may require a personal visit to the property. The sales information is gathered from the multiple listing service, property owners, realtors, builders, developers and independent appraisers.

Discussing your Assessed Value with the Deputy Assessor (Appraiser)

If you feel that your assessed value is higher than what your property would probably sell for on the open market, then we encourage you to submit market information to support your position. The appraiser assigned to assess your property will consider any evidence you wish to submit. Typical market information comes in the form of a realtor's comparative market analysis, copies of independent appraisals done for sales or refinance, repair estimates or any other pertinent data. Many property owners submit additional market information during the appeal process, and often values are adjusted to reflect the new evidence.

Board of Equalization (Filing the Appeal)

If you are not satisfied with the final assessment of value, it is your right as a property owner to file an appeal with the Ada County Board Of Equalization. The appeal will only address the market value of your property. An appeal to the Board is not a forum to protest property taxes.

Appeal Forms

A copy of your **Assessment Notice *must*** accompany your application. Please return the completed appeal form to the **Ada County Commissioners Office**, 200 Front St., Boise ID 83702. You may also submit your form via facsimile or U.S. mail, please not both. ***COMPLETED FORMS MUST BE RECEIVED OR POSTMARKED NO LATER THAN 5:00 P.M. ON THE DATE INDICATED ON THE ASSESSMENT NOTICE***

Contact Person

There is a place on the appeal form to list a contact person. It is very important that we know the correct name, address and phone number of the property owner or the property owner's representative so that we may contact them, if necessary.

Presenting your Appeal To the Board of Equalization

In a challenge to the assessor's valuation of property, the value of the property for purposes of taxation as determined by the assessor is presumed to be correct; the burden of proof is upon the taxpayer to show that they are entitled to the relief claimed.

*When you arrive for your hearing, please have **five (5) copies** of all records and/or evidence that you wish to submit in support of your appeal. (One for each Board Member, one for the Assessor, one for yourself)*

In short, you must prove that the assessed value is not market value through a factual or legal reason. In presenting your appeal, the best evidence is typically sales data from the marketplace, written analysis from a realtor or other professional source. State your appeal objectively and factually.

The Board of Equalization will give your case due consideration based on your evidence.

ADA COUNTY

ASSESSMENT APPEAL FORM

A copy of the Assessment Notice *must* accompany this application.

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

QUESTIONS? CONTACT: Ada County Assessor's Office
190 E. Front St. Suite 107 Boise, ID 83702 Phone: (208) 287-7200

MAIL, FAX OR DELIVER COMPLETED FORM TO: Ada County Commissioners' Office (208) 287-7000
200 W. Front St. 3rd fl. Boise, ID 83702 Fax: (208) 287-7009

APPELLANT INFORMATION

1. Appellant is: ☐ An Individual ☐ Partnership ☐ Corporation ☐ Trustee ☐ Other _____

2. Owner's Name _____ Owner's Phone _____

3. Owner's E-mail Address: _____ Owner's Fax: _____

4. Mailing Address _____ City _____ State _____ Zip _____

5. Who will represent the Appellant before the Board of Equalization: ☐ Yourself ☐ Other _____

6. Name _____ *(if different from owner)*

7. Contact's Phone _____ *(if different from owner)*

8. Mailing Address _____ City _____ State _____ Zip _____ *(if different from owner)*

PROPERTY INFORMATION

9. Parcel # (one parcel per form) ☐☐☐☐☐☐☐☐☐☐☐

(from Assessment Notice – top ½, right-hand side)

10. Urban Renewal ☐

11. Property Address _____

12. Property's total purchase price $ _____

13. Date property was purchased ___/___/___ *Mo/Day/Yr*

14. Taxpayer's opinion of market value: $ _____

15. Do you wish to present oral testimony before the board? ☐ Yes ☐ No

16. Is this appeal due to a **Site Improvement Exemption Denial?** ☐ Yes ☐ No

17. Factual or legal reason for this appeal *(use additional pages, if necessary.)* _____

17. _____ 18. Date ___/___/___