



# Petition to Local Board of Review - Special Equalization Session with Alternative Method Applied

An alternative method of applying the final equalization order has been approved by the Director of Revenue. This petition must be filed or mailed to your city or county assessor from October 16 through November 4. It must be postmarked no later than November 4. 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 duly authorized agent)  
(print name)  
of the following described real estate:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

with the street address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

does hereby object to the increase in the value imposed upon said property as the result of the 20\_\_\_\_ final equalization order issued by the Iowa Director of Revenue. This petition contends that the application of the Director's final equalization order to the above described property will result in such property being valued in excess of that permitted under Section 441.21 of the Iowa Code, based on the following facts:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

It is hereby requested that the 20\_\_\_\_ value of the above described property be established at \$ \_\_\_\_\_, which is its actual value and is a fair assessment.

An oral hearing is requested:

YES  NO

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

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

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

(owner or duly authorized agent)

<b>FOR USE BY BOARD OF REVIEW ONLY</b>
Action Taken: _____
Date: _____

## **Protest of Assessment to Local Board of Review Special Equalization Session**

Iowa Code section 441.49 provides that the Director of Revenue issue final equalization orders by October 1 of each odd-numbered year.

Any property owner who is dissatisfied with his or her assessment as a result of the Director's equalization order may protest such assessment to the local board of review.

It is the responsibility of the property owner to present facts to the board of review indicating that the application of the equalization order results in an assessed value greater than is authorized by Section 441.21 of the Iowa Code. This portion of the Iowa Code stipulates that all property, except agricultural realty, be assessed at "market" value. Agricultural property is to be assessed according to its productivity and net earning capacity.

If an alternative method of applying the final equalization order is approved by the Director of Revenue, the special equalization session to hear equalization protests shall be extended to November 30. In such instances, protests may be filed up to and including November 4 [701 IAC 71.16(3)].

The board of review may adjust all or a part of the percentage increase ordered by the Director of Revenue by adjusting the actual value of the property under protest to 100 percent of actual value. The board of review cannot in equalization session consider classification, exemption or other issues not related to equalization increase.

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."

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.

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... . 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.

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.