



KOOTENAI COUNTY

BOARD OF EQUALIZATION

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Property Assessment Appeal Process

The role of the Board of Equalization (BOE) is restricted to assuring that the assessed market value found by the Assessor is in accordance with the provisions of Idaho Code (I.C. §63-502). Because of this, the Board has a narrow focus – they determine if the market value placed on your property is fair and accurate.

Appeals should not be requested based on the amount of your tax bill or because you cannot afford to pay your property taxes. There are other processes to address these concerns and you may contact our office for more information on tax cancellations or hardship applications. The property owner (or representative) has the burden of proof to establish that the assessor's information is inaccurate, including any determination of assessed value. See Idaho Code §63-511 for additional information regarding equalization of assessments.

How to File a Property Value Appeal

□ **STEP ONE: Have you spoken with the Assessor?**

If you have questions about how your property was assessed or disagree with the assessed value, the first step is to contact the Assessor's Office. An explanation will be offered that may answer your concerns, or you might be able to provide additional information to the Assessor which could impact your property valuation. The Assessor's Office can be reached at (208) 446-1500.

□ **STEP TWO: Submit appeal package on or before June 26, 2017, at 5:00 p.m.**

Pursuant to Idaho Code §63-501, this form must be completed in its entirety and received in the Kootenai County Commissioners' Office no later than 5:00 p.m. on June 26, 2017. Appeals must be filed on the form provided. A separate appeal form must be submitted for each individual parcel that you own.

Please Note: It is necessary to submit the original application and all supporting documents, plus one (1) copy, at the time of filing. Documentation submitted will not be returned.

Your application packet must include the following:

- Original Appeal Form - included in this packet
- Comparable Property Sales Form – included in this packet
- Supporting Documentation, which may include the following:
 - Sales Contracts
 - Closing Statements
 - An appraisal by a licensed appraiser
 - Statements and/or photos that describe unique characteristics of your property
 - Any other information pertaining to the market value of your property

- Copy of Assessment Notice (sent to you by the Assessor)
- Letter of Explanation
- Affidavit of Property Owner (only to be included if someone else is representing you)
- One Copy of Complete, Original Appeal Package – You must submit the original and one copy of the appeal package. County copiers are not available for public use.

Faxed or emailed forms will not be accepted, pursuant to Resolution No. 2017-48

If you include your email address on the Appeal Form, you will receive your Notice of Appeal Hearing via email. This notice will include the time and date of your hearing. If you accept notice by email, you will not receive any further notice by U.S. mail.

**□ STEP THREE: The Appeal Hearing
(Date and time of hearing will be assigned by Board of Equalization staff)**

Choose what kind of hearing you would like to request:

WRITTEN HEARING: If you cannot appear in person and want the BOE to consider your appeal based on the documents that you attach to your application, request a WRITTEN hearing on page 1 of your application.

ORAL HEARING: If you want to attend your property value hearing and testify, request an ORAL hearing.

Hearing FAQ's:

Q: I can't afford to pay my property tax bill. How will filing an appeal help me?

A: Filing an assessment appeal will not affect your current tax obligation. Appeals address property valuation only. For information regarding tax cancellations or hardship applications, please contact our office.

Q: How do I submit my appeal packet?

A: All appeals must be delivered (via mail or in person) to the address below by 5:00 pm on Monday, June 26, 2017. Because an original signature is required, faxed or emailed submissions cannot be accepted.

Q: How many packets do I need to submit for my appeal?

A: You must supply one original application packet and one copy of the full packet. A separate application must be completed for *each parcel* you wish to appeal.

Q: Can I assign a representative to handle my property value appeal?

A: Yes. If you are the owner of the property, you can complete an 'Affidavit of Property Owner' form for this purpose. It must be signed and notarized within six (6) months of your hearing date.

Q: How long will my hearing take?

A: Oral appeal hearings are approximately 30 minutes in length. In an oral hearing, you or your representative appear before the Board to offer oral testimony. The property owner and Assessor will each be allowed ten minutes to present their case.

Q: How do I know when my hearing will be held?

A: All 2017 appeal hearings will be held between Tuesday, June 27th and Monday, July 12, 2017. Agendas can be found online 48 hours in advance at <http://www.kcgov.us/departments/boardcommish/agendas.asp>.

For an oral hearing, you will receive a meeting confirmation via email, if you provided us with an email address. Otherwise, a notice will be mailed to the mailing address you provided on your appeal application. Our office cannot be held responsible for lost or misdirected mail.

For a written hearing, your appeal will be considered no later than the second Monday of July, pursuant to Idaho Code §63-501. You will be notified of the Board's decision by mail.

KOOTENAI COUNTY BOARD OF EQUALIZATION

Property Assessment Appeal Form

Per *Idaho Code* §63-501A, this appeal form must be completed in its entirety – one form **per parcel**

<i>For Office Use Only</i>			
Hearing Date: _____	Time: _____	Date Received: _____	GEO: _____
Notification sent: _____	<input type="checkbox"/> M	<input type="checkbox"/> E	<input type="checkbox"/> W <input type="checkbox"/> O
			Appeal: 2017 - _____

Parcel Number (12-digit number) _____ **AIN Number** (6-digit number) _____

Property Owner's Name: _____

Telephone: _____ (home) _____ (work) _____

Mailing Address: _____
(Street or P.O. Box) (City) (State & Zip)

Representative's Name (if applicable): _____

Telephone: _____ (home) _____ (work) _____

Mailing Address: _____
(Street or P.O. Box) (City) (State & Zip)

Email Notification: To agree to accept service of the Notice of Appeal Hearing via email, provide your email address here: _____

If you accept notice by email, you will not receive any further notice by U.S. mail.

List the categories that you are appealing:

Category Number	Acres Lots	Assessed Value	Your Estimate of Value

Complete page 2 – Letter of Explanation (Remember: A BOE appeal is not a forum to protest the amount of your property taxes.)

Hearing Type (PLEASE CHECK ONE): I, the undersigned, request a(n):

WRITTEN Hearing (I do NOT plan to attend my hearing in person. Please determine my case based on my written application packet ONLY.)

ORAL Hearing (I DO plan to attend my hearing and provide testimony in person at the assigned date & time provided.)

Signature of Appellant/Representative*

Date Signed

*If appeal is to be signed or presented by a representative, current written authorization from the record owner is required.

The Board of Equalization must receive appeal forms on or before 5:00 p.m. on June 26, 2017.

KOOTENAI COUNTY BOARD OF EQUALIZATION
Property Assessment Appeal Letter of Explanation

To:
Kootenai County Board of Equalization
PO Box 9000
Coeur d'Alene, ID 83816

Re: AIN _____

To Whom It May Concern:

KOOTENAI COUNTY BOARD OF EQUALIZATION

Affidavit of Property Owner

Only to be used if you choose to have someone appear on your behalf at the hearing.

***Must be notarized and dated within 6 months**

STATE OF _____)

COUNTY OF _____)

The undersigned, being first duly sworn upon oath, testifies as follows:

1. I am over the age of 18 years, I make this affidavit voluntarily, and I am competent to testify concerning the matters stated herein based upon my personal knowledge.

2. I, _____, am the property owner of _____,

Name

Property Address

_____.

Parcel number or AIN

OR, I am hereby authorized to act on behalf of the owner, of the above-named real property.

If signing on the behalf of a business entity, please state the capacity in which you are appearing for the business and/or state your title. (President, CEO, managing member, managing partner, etc.).

IF acting as owner representation, provide Power of Attorney or other documents of authorization.

Print Name and Title

3. I hereby authorize the person(s) indicated below to serve as my representative at the Kootenai County Board of Equalization hearing concerning this property. (If naming a representative to appear on your behalf.)

Representative Name: _____

Dated this _____ day of _____ 2017.

Owner OR Authorized Signature: _____

Printed Name: _____

Property Owner

SUBSCRIBED AND SWORN before me, _____, a Notary Public for the State of _____, this _____ day of _____ 2017.

Notary Public for the State of _____

Residing at: _____

Commission Expires: _____

KOOTENAI COUNTY BOARD OF EQUALIZATION

Comparable Property Sales Form

Parcel No.		AIN No.		
Name:				
Like Property Sales (Comparables)				
Parcel No.	Total Acres	Sale Date	Sale Price	Comments
A.				
B.				
C.				
D.				

In Idaho, the Assessor is required by state law to place the current fair market value on all taxable properties on a yearly basis. (Other states use current market price as opposed to current market value. Also, bear in mind, that Idaho is not a full disclosure state.) The current market value is determined by an appraisal process compiled from analyzing and considering all three approaches to value: cost, sales comparison and income and your specific personal property all resulting in your assessed value.

For *ad valorem* assessment the definition of market value is found in Idaho Code § 63-201(15): “Market value” means the amount of United States dollars or equivalent for which, in all probability, a property would exchange hands between a willing seller, under no compulsion to sell, and an informed, capable buyer, with a reasonable time allowed to consummate the sale, substantiated by a reasonable down or full cash payment.

In order to be effective in an appeal, you must support your position of your property being assessed incorrectly. In the current year, the subject property must be assessed at its full market value as of January 1, 2017, per Idaho Code § 63-205. Please do not submit comparable sales which are after this date.