



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.

When Will Board of Equalization (Appeal) Hearings Be Held?

All 2018 appeal hearings will be held between Tuesday, June 26th and Monday, July 9, 2018. Agendas can be found online 48 hours in advance on the County calendar at www.kcgov.us.

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.

Who Can File A Property Value Appeal

The right to appear before the Board is limited to the following:

Natural Persons. A natural person may represent himself or herself, or be represented by an Idaho attorney in good standing (with a completed Affidavit of Property Owner or Power of Attorney).

Corporations. Duly qualified directors or officers of the corporation being represented.

LLCs. Duly qualified members of the LLC being represented or a manager of the manager-managed LLC being represented.

Partnerships, Joint Ventures, and Trusts. Duly qualified partners, joint venturers, or trustees representing their respective partnerships, joint partnerships, or trusts.

Authorized Attorneys. Duly authorized attorneys licensed to practice law in Idaho.

Public Officers. Public officers or designated representatives when representing a governmental entity.

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 25, 2018, 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 25, 2018. Appeals must be filed on the form provided. A separate appeal form must be submitted for each individual parcel that you own.

Your application packet must include ALL of the following documentation:

- Original Appeal Form - included in this packet
- Comparable Property Sales Form – included in this packet
- Supporting Documentation, which may include the following:
 - Sales Contracts and/or 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 - REQUIRED)
- Letter of Explanation
- Affidavit of Property Owner (only to be included if an attorney is representing you; **only licensed, Idaho attorneys may serve as representatives**; this form must be signed by the property owner)
- One Additional 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. Documentation submitted will not be returned.

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 values 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 Board of Equalization offices by 5:00 pm on Monday, June 25, 2018. Because original signatures are required, faxed or emailed submissions cannot be accepted. Please mail or deliver your application to:

**Kootenai County Board of Equalization
P.O. Box 9000
451 Government Way
Coeur d'Alene, ID 83816**

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 by the property owner within six (6) months of your hearing date. **Only licensed, Idaho attorneys may serve as representatives.**

Q: How long will my hearing take?

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

Oral appeal hearings regarding commercial property are approximately one hour in length, due to the more complex nature of these appeals. The property owner and Assessor will each be allowed twenty minutes to present their case.

KOOTENAI COUNTY BOARD OF EQUALIZATION

Property Assessment Appeal Application Form

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

For Office Use Only
Hearing Date: _____ Time: _____ Date Received: _____ **GEO:** _____
Notification sent: _____ M E W O **Appeal: 2018 -** _____

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)

Attorney'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

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.)

Property Owner or Representative Name with Title

Date Signed

The Board of Equalization must receive appeal forms on or before 5:00 p.m. on June 25, 2018.

KOOTENAI COUNTY BOARD OF EQUALIZATION
Property Assessment Appeal Letter of Explanation

Please remember: A BOE appeal is not a forum to protest the amount of your property taxes.

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 will have an attorney appear on your behalf at the hearing.

***Must be dated within 6 months**

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

1. I (PRINT Name), _____, 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 (or authorized representative of a Corporation, LLC, Partnership, Joint Venture, Trust, or Government Entity) of real property known as:

(AIN or Property Identification Number/PIN): _____

which is located at (property address): _____

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.

Attorney Name – Please Print

Idaho Attorney License Number

_____ states that (s)he has read the foregoing document and hereby certifies and/or declares under penalty of perjury pursuant to the law of the State of Idaho that the foregoing is true and correct.

Dated this _____ day of _____, 2018.

Owner/Authorized Signature: _____

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, 2018, per Idaho Code § 63-205. Please do not submit comparable sales which are after this date.