



KOOTENAI COUNTY

BOARD OF EQUALIZATION

CHRIS FILLIOS • LESLIE DUNCAN • BILL BROOKS

Understanding your Assessed Value

The Assessor is required by state law to assess all property at 100% market value as of January 1st each year. The Assessor uses recognized mass appraisal techniques to estimate property values, which includes analyzing construction costs, reviewing recent sales data, and may include a personal visit to the property. Market data sources include the multiple listing service, property owners and managers, realtors, builders, developers, and independent appraisers.

Discussing your Assessed Value with the Deputy Assessor (Appraiser)

If you feel your assessed value is higher than what your property would sell for on the open market, we encourage you to contact the Assessor's office. The appraiser assigned to assess your property will review and consider any evidence you provide. The Assessor's office phone number is (208) 446-1500 and we encourage you to talk to your appraiser before pursuing a formal appeal. Examples of market information you might share with your appraiser include sales from similar properties, comparative market analysis (typically performed by a realtor), independent appraisals done for sales or refinance, unique characteristics of your property, or other pertinent market data. Sales that closed prior to January 1st are preferred. Most issues regarding property valuation can be resolved at this stage.

Filing an Assessment Appeal with the Board Equalization

If you are not satisfied with your assessed value, it is your right as a property owner to file an appeal with the Kootenai County Board of Equalization (BOE). Using the attached form, factually and concisely state the reason for your appeal and include the market documentation you have gathered in support of your opinion. Any documents you wish to submit for consideration must be provided a minimum of three (3) business days prior to your hearing date to allow the BOE an opportunity to review your evidence.

The role of the 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). Appeals should not be requested based on the amount of your tax bill or because you cannot afford to pay your property taxes.

Presenting your Appeal to the Board of Equalization

If you request a hearing, be aware the Assessor's value estimate is presumed to be correct. Per Idaho Code (*I.C.* §63-502), the burden of proof is upon you, the property owner, to provide evidence proving the value applied to your property is incorrect. State your appeal objectively and factually, and address the market value of your property only. The BOE will give your appeal due consideration based on the evidence you provide. Please remember the appeal hearing is not a forum to protest property taxes.

You may provide witnesses to testify on your behalf within your allotted timeframe, however, the property owner or owner's attorney (licensed in the state of Idaho) must appear at the appeal hearing.