



# KOOTENAI COUNTY

## BOARD OF EQUALIZATION

BRUCE E. MATTARE • LESLIE DUNCAN • MARC EBERLEIN

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### **Understanding your Assessed Value**

The Assessor is required by state law to assess all property at market value as of January 1<sup>st</sup> each year. The Assessor uses recognized mass appraisal techniques to estimate property values, which includes analyzing public records, 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, real estate agents, 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 highly encourage you to talk to the Assessor's office before submitting a formal appeal to the Commissioners' office. Examples of market information you might share with the Assessor's office includes sales of similar properties, comparative market analysis (typically performed by a real estate agent), independent appraisals done for sales or refinance, unique characteristics of your property, deferred maintenance or other pertinent market data. For the current assessment year, only sales that closed prior to January 1<sup>st</sup> of the current year can be considered. Most issues regarding property valuation can be resolved by the property owner meeting with an appraiser in the Assessor's office.

### **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). The Kootenai County Board of County Commissioners serve as the BOE. An appeal can only be made by submitting a completed appeal form by the deadline to the Office of the County Commissioners. The appeal submittal deadline is the 4<sup>th</sup> Monday of June for the current year of assessment. Using the appeal 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 should be provided a minimum of three (3) business days prior to your hearing date to allow the BOE an opportunity to review your evidence. Emailed appeal forms will not be accepted.

The role of the BOE is restricted to assuring that the market value for assessment purposes of property has been found by the Assessor - see 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.