



# Petition to Local Board of Review - Special Equalization Session

This petition must be filed or mailed to your city or county assessor from October 9 through October 31 ONLY. It must be postmarked no later than October 31. Iowa assessors' addresses can be found at the **Iowa State Association of Assessors Website**.

**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: Mailing Address: \_\_\_\_\_

YES  NO Phone: Home \_\_\_\_\_ Business/Cell \_\_\_\_\_

Signature: \_\_\_\_\_ Date \_\_\_\_\_

Print Name: \_\_\_\_\_ e-Mail \_\_\_\_\_

<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.

This petition to the board of review is to be completed and submitted to the board of review from October 9 through October 31 of the year in which the equalization order is issued.

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 Actual, assessed, and taxable value**

"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 by the party appealing the decision with the secretary of the property assessment appeal board within twenty days after the date of adjournment of the local board of review or May 31, whichever is later. The written notice of appeal shall include a petition setting forth the basis of the appeal and the relief sought. Property assessment appeal board may, by rule, provide for the filing of a notice of appeal and petition with the Secretary of the Board by electronic means. All requirements of this section for an appeal to the board shall apply to an appeal filed electronically.

## **441.38 Appeal to district court**

1. Appeals may be taken from the action of the local board of review with reference to protests of assessment, to the district court of the county in which the board holds its sessions within twenty days after its adjournment or May 31, whichever date is later. Appeals may be taken from the action of the property assessment appeal board to the district court of the county where the property which is the subject of the appeal is located within twenty days after the letter of disposition of the appeal by the property assessment appeal board is postmarked to the appellant. No new grounds in addition to those set out in the protest to the local board of review as provided in section 441.37, or in addition to those set out in the appeal to the property assessment appeal board, if applicable, can be pleaded. Additional evidence to sustain those grounds may be introduced in an appeal from the local board of review to the district court. However, no new evidence to sustain those grounds may be introduced in an appeal from the property assessment appeal board to the district court. 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. If the appeal to district court is taken from the action of the local board of review, 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. If the appeal to district court is taken from the action of the property assessment appeal board, notice of appeal shall be served as an original notice on the secretary of the property assessment appeal board 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. Its decision shall be certified by the clerk of the court to the county auditor, and the assessor, who shall correct the assessment books accordingly.