

Board of Review Guidelines

If you disagree with the assessment of your property, you may choose to appeal to the Board of Review. Please review these guidelines when completing the appeal process:

- The appeal process pertains to the property assessment, **not taxes**.
- Questions about the assessed value should be directed to the Assessor's Office. The Board of Review will not answer questions about how the assessment was determined.
- Appeals must be signed and postmarked, or filed with the Assessor's Office between April 2nd & April 30th. (Iowa Code 441.37)
- Protests are limited to the five grounds specified in Chapter 441.67, Code of Iowa.
- The Assessor and his/her staff cannot assist the petitioner with filling out the petition form.
- The Board of Review has the authority to increase, as well as lower, an assessment.
- Comparison of prior year assessment to the current assessment will not be considered.
- Include evidence to support your proposed assessed value. If you have a recent appraisal, provide a copy to the Board. If using comparable properties as evidence, make sure they are of similar size, age, quality, condition, and location.
- For income producing properties, income & expense statements should be provided.
- It is not necessary for you to be present when the Board reviews your appeal. If you would like an oral hearing, you must indicate this in writing on the appeal form. A written appeal carries the same weight as an oral appeal.
- If an oral hearing is requested, you will be notified with the date and time once the Board's schedule has been set. Requests to reschedule an oral hearing are typically not granted without good cause.