

# Steps to Appealing Your Assessment

## The First Step

If you wish to file an appeal of your assessed value, you must do so within 30 days of the date your Notice of Assessment was mailed. We recommend contacting the Assessing Department in order to review your property records, to be sure that the description of your property on file is correct. Property owners can often settle disagreements through this informal review process. The Assessing Department is typically very busy during this 30 day review period, so it is best to contact the department as soon as possible to discuss your assessment. Assessing staff are available during office hours Monday – Friday, 9:00am to 5:00pm, to review your property records during this 30 day period, and throughout the year.

## How to File an Appeal

All appeals must be filed with the Assessing Office specifying the grounds for the appeal within 30 days from the date the assessment notice was mailed.

Appeals must be **complete, signed, and presented on the prescribed form.** Appeal forms are available on the City and Borough website at

<http://www.cityofsitka.com/government/departments/assessing/index.html>

or at the Assessing office at 100 Lincoln St, Room 201.

## What is Next?

The Assessor will contact you to discuss the issue and review the details of your property.

A physical inspection of both the interior and exterior of all improvements will be requested.

If the Assessor determines a change in value is warranted, you will be advised of the new value.

You will have the opportunity to accept this new valuation and withdraw your appeal.

If the issue is not resolved by the Assessor, you will be scheduled to present your appeal before the Board of Equalization.

## Board of Equalization

Unlike other Assembly meetings, Board of Equalization hearings are **contested adversarial proceedings in which the Appellant taxpayer and the Assessor choose the witnesses, who are subject to cross-examination by the other side**. Prior to the start of the presentation the chairman will set a time limit for each side to speak.

One suggested procedure would be to follow this course:

- Appellant makes presentation, with each witness subject to cross-examination
- Assessor makes presentation, with each witness subject to cross-examination
- Appellant gives rebuttal of Assessor's presentation (no new evidence)
- Assessor gives rebuttal of Appellant's presentation (no new evidence)
- Appellant makes closing argument
- Assessor makes closing argument
- Appellant makes rebuttal closing argument

## Burden of Proof/Production of Evidence

An **appellant**, sometimes called the petitioner, must demonstrate sufficient grounds for appeal, which are usually specified by statute, in order to challenge the judgment or findings.

The appellant bears the burden of proof. The only grounds for adjustment of an assessment are **proof of unequal, excessive, improper, or under valuation** based on facts that are stated in a valid written appeal or proven at the appeal hearing.

**The following are not grounds for appeal:**

The taxes are too high.

The value changed too much in one year

You can't afford the taxes.

Upon receipt of an appeal, the assessor may request pertinent information and/or may request to inspect the property under appeal. **If an appellant refuses or fails to provide the Assessor full access to the property or requested records, the appellant shall be precluded from offering evidence on the issues affected by that access.**

The Borough Clerk's Office shall provide the Board of Equalization with an appeal packet including a copy of the appellant's appeal and evidence, along with a summary of the Assessor's findings and conclusions. The property owner shall be notified by first class mail of the location, date, and time of the hearing approximately two weeks prior to the Board of Equalization hearing.

### **The following information may help support your appeal**

- Comparable Sales
- Contractor construction cost estimates
- Reports from inspectors or engineers concerning physical condition
- Contractor estimates of the cost to cure problems or discrepancies
- Closing documents and/or settlement statements
- Recent appraisal documents
- Listing information
- Income and expense information for commercial properties, i.e. – lease agreements, rent rolls, or operating statements.

This information may support your appeal; however, the weight given may vary depending on its relevancy to the subject property under prevailing market conditions.

The list above is not a complete list; you are encouraged to submit any additional evidence to support your appeal.

### **Additional Information**

Additional information may be in Alaska Statutes Title 29, Chapter 45 and Sitka General Code Title 4, Chapter 4.35.

Questions concerning the appeal form or property value should be directed to the Assessor's Office at (907) 747-1822.