

PREPARING FOR A PROPERTY VALUATION APPEAL

This guide is designed to assist most taxpayers prepare for their property appeal meetings and hearings. The guide was not designed for appeals concerning land devoted to agricultural use or commercial and industrial machinery and equipment, because such property is not valued based upon its fair market value. For more information about the appeals process, see publication “Appealing a Property Valuation” (PV-EC-149a or 149b), and contact your county appraiser.

1. What can I do if I believe the value of my property is too high?

You have two opportunities to appeal the value of your property.

Appealing Your Notice of Value

Appeal the “notice of value” for your property that you receive in the Spring by contacting *the county appraiser’s office* within 30 days from the date the notice was mailed.

Once you appeal your notice of value, be certain that you pursue it to your satisfaction. You will not be allowed to “pay under protest” later for the same property and tax year.

Appealing by “Payment Under Protest”

Complete and file a “payment under protest” form with the *county treasurer* at the time you pay your taxes. Whether you pay half or all of your taxes, you must **file this form by December 20**. If your taxes are paid by an escrow or tax service agent **in whole or in an amount equal to at least ½ of the amount due** on or before December 20, then you have until January 31 of the next year to file.

2. What information from the county appraiser's office should I request and review in advance?

Ask your county appraiser for a copy of the inventory contents sheet (“ICS”) on your property. This sheet will show the information the county has about your home—the number of bedrooms, baths, square footage, etc. Review it and make sure the information is accurate.

The county can also provide you with a comparable sales sheet. This report will list the data on your property and the data and sale prices of up to 5 homes the county considers similar to yours. Drive by those homes and make sure they are in fact similar to yours. If not, take pictures of them to your meeting or hearing to show how they differ.

If you are aware of recent sales of homes in your neighborhood that are similar to yours, request and review the ICS and comparable sales sheets for those properties as well. Take pictures of these homes with you to your meeting or hearing to show how they are similar.

3. What facts should I bring to a meeting or hearing?

The county’s value is not presumed to be correct; the county must show how they determined the value of your property. However, don’t take it for granted that you will win your appeal because the county must support its value. Be ready to show why your value is more accurate. You will want to provide information that supports your request for a lower value. Some examples are:

- Recent sales information about property similar in condition, quality, style, age and location. The appraiser's office will provide you with a comparable sales sheet for your home or similar homes upon request. Allow several days for processing and mail time.
- A sales contract for your property if it was purchased within the last two to three years.
 - Photos and contract/engineering estimates of the cost to repair any structural damage the county did not fully consider.
 - A recent appraisal report for your property prepared by a fee appraiser.
 - Rent income and expense information if the property is an income-producing investment (example, apartment building.)

4. What can I expect during an informal meeting with the county appraiser?

During the informal meeting, the appraiser will show how the appraised value was determined for your property. Review the record ("ICS") to be sure all the information (age, style and size) is correct. The appraiser also will provide you recent sales information used to value your property. Make certain all properties used to value your property are similar.

5. What is a COTA Small Claims Division hearing?

- The Small Claims hearing officer is appointed by the Regular Division of the Court of Tax Appeals (COTA), rather than by the county.
- The hearings are held in the county where the property is located, or an adjacent county. The hearing must be scheduled within 60 days after the appeal is filed in the small claims division and decided within 30 days after the hearing.
- You and the county appraiser each have the opportunity to present documentation that supports your opinions of value.
- The meeting is informal; no records of the proceedings are kept. All copies of documentation are generally returned to you before you leave the meeting.

6. What is a Kansas Court of Tax Appeals (COTA) hearing like?

- The Regular Division of the Court of Tax Appeals hearings are more formal. One or more of the three COTA judges will hear your appeal.
- COTA is located in Topeka, but its members travel to regions throughout the state. Your hearing may be held in Topeka or a city in your area.
- COTA keeps a record of the proceedings. Both you and the county may present testimony and exhibits at the hearing. This is the record that is used for any subsequent appeals.
- Generally, the property owner and the county appraiser must exchange exhibits and a list of witnesses several days prior to the hearing, so each side knows what to expect.
- COTA will provide more specific instructions prior to your hearing. Be certain to follow COTA's rules. You may contact COTA at (785) 296-2388.

7. Can another person attend hearings on my behalf?

Someone else may attend the informal meeting with the county appraiser. However, if the person representing you is not an attorney, you must complete a "Declaration of Representation" form provided by the county appraiser. At a Small Claims Division hearing, the owner of the property under appeal may appear personally or be represented by an attorney. In addition, the owner may be represented by a certified public accountant, certified appraiser, member of the owner's immediate family, tax representative or an authorized employee by filing a "Declaration of Representation" form with COTA.

Generally, COTA requires that the property owner appear at its hearings, unless represented by an attorney. You may contact COTA for more information.

8. If I bought this property last year, shouldn't the value be the same as what I paid for it?

Your property will not necessarily be valued at its recent purchase price. One sale by itself does not determine market value, although it is generally given a great deal of weight. The county appraiser must first determine whether the sales price reflects the market. That is, whether the sales price is the result of an arm's length transaction, between a knowledgeable, willing seller and buyer. The sale is then considered along with sales of similar properties. Market conditions sometimes change between the time a property is purchased and its appraisal date (each January 1).

9. The County must satisfy certain "Burdens of Proof" on Appeal.

COTA's Small Claims Division: The county's value is not presumed to be correct; the county must prove it is.

Court of Tax Appeals: The county must show that the value of residential or commercial property is correct. However, if commercial real property is leased, the owner must provide income/expense information (up to 3 years) or the county's value is presumed to be correct.

Increases in Value: If real property increases in value from the prior year, the county must review the record of the property's last physical inspection and have documentation supporting the increase. If the value increases following a year when the value was reduced by appeal, the county appraiser must also show *substantial and compelling reasons* for increasing the value.

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