

CASSIA COUNTYASSESSOR

Martin K. Adams,

Understanding your Assessed Value

The Assessor is required by state law to place current market value on all taxable property each year. This value is determined by an appraisal process, which includes analyzing construction costs, reviewing recent sales data, and may require a personal visit to the property. The sales information is gathered from the multiple listing services, Property owners, Realtors, Builders, Developers and Independent appraisers.

Discussing your Assessed Value with the Deputy Assessor (Appraiser)

If you feel that your assessed value is higher than what your property would probably sell for on the open market, then we encourage you to submit market information to support your position. The appraiser assigned to assess your property will consider any evidence you wish to submit. Typical market information comes in the form of a realtor's comparative market analysis, copies of independent appraisals done for sales or refinance, repair estimates or any other pertinent data. Many property owners submit additional market information during the appeal process, and often values are adjusted to reflect the new evidence.

Board of Equalization (Filing the Appeal)

If you are not satisfied with the final assessment of value, it is your right as a property owner to file an appeal with the Cassia County Board of Equalization. The appeal will only address the market value of your property, and an appeal to the Board is not a forum to protest property taxes.

Appeal Forms

A copy of your **Assessment Notice** must accompany your application. Please return the completed appeal form to the **Cassia County Assessor's Office**, 203 East 15th St, Burley, ID 83318. You may also submit your form via facsimile or U.S. mail. **COMPLETED FORMS MUST BE RECEIVED OR POSTMARKED NO LATER THAN 5:00 PM ON THE DATE INDICATED ON THE ASSESSMENT NOTICE.**

Contact Person

There is a place on the appeal form to list a contact person. It is very important that we know the correct name, address and phone number of the property owner or the property owners representative so that we may contact them, if necessary.

Presenting your Appeal to the Board of Equalization

In a challenge to the Assessor's valuation of property, the value of the property for purposes of taxation as determined by the Assessor is presumed to be correct; the burden of proof is upon the taxpayer to show that they are entitled to the relief claimed.

*When you arrive for your hearing, please have **five (5) copies** of all records and/or evidence that you wish to submit in support of your appeal. (One for each Board Member, one for the Assessor. One for yourself)*

In short, you must prove that the assessed value is not market value through a factual or legal reason. In presenting your appeal, the best evidence is typically sales data from the marketplace, written analysis from realtor or other professional source. State your appeal objectively and factually.

The Board of Equalization will give your case due consideration based on your evidence.



CASSIA COUNTY ASSESSOR'S OFFICE

Martin K. Adams, ASSESSOR

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NOTICE OF APPEAL

Before the Board of Equalization

Cassia County, Idaho DATE: _____

Appellant's Name(s): _____

Address: _____ Phone #: _____

Check One: Appeal filed by: An Individual Husband & Wife Partners
 A Corporation Trustee Other

Appellant(s) will be represented by: Himself Themselves
 Company Officer Name & Title: _____
 Attorney Name & Address: _____

Parcel Number: _____ Legal Description: _____

Land \$ _____ Buildings \$ _____ Other \$ _____ Appraised Value: _____

The Following are not grounds for appeal:

- Your Taxes are too high.
- Your Value changed too much in one year.
- You cannot afford the taxes.

Appellant(s) opinion of the Market Value of the above described property is:

Land \$ _____ Buildings \$ _____
Other \$ _____ Total \$ _____

Brief remarks setting forth grounds of this appeal:

I hereby affirm that the foregoing information is true and correct: I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner [or owner's authorized agent] of the property described above.

Signature of Owner/agent

Date signed

Print Name

This Form must be received by or postmarked no later than 5pm on the 4th Monday of June.

ACTION OF THE BOARD OF EQUALIZATION

Sustain the Assessor Change the market value of subject property as follows:

Land \$ _____ Buildings \$ _____ Other \$ _____ Total \$ _____

DATED: _____ Signed: _____
(Chairman)