

INFORMATION FOR APPEALING YOUR ASSESSMENT

APPEAL GROUNDS AND BURDEN OF PROOF

Whether you are requesting an informal review or submitting an appeal to the Ames Board of Review, Iowa Code does have certain parameters when appealing and the grounds or reasons you can appeal an assessment. **Remember, you cannot appeal taxes, only assessments.**

The assessor's office cannot assist you with what you should provide to prove the assessment is not at market value or is inequitable. Below are some general guidelines to assist you with what evidence could be provided in your appeal.

- **In your own words, describe the nature of your claims regarding the assessment of the subject property.** Be as specific as possible. Information about appealing the assessment of your property and sales of other properties can be found on the website at www.cityofames.org under Government>City Assessor or at www.amesassessor.org.
- **Have you made any modifications, updates, or repairs to the property in the last two years?** If so, describe what has been modified including all costs included and who did the work. Itemized lists if possible.
- **What evidence do you have that supports your claim? If you are asserting the reason or ground is that:**
 - **The property is not equitable as compared to other like properties?**
 - Please list the properties that are comparable in size, style, condition, location (preferably in the same neighborhood or city) and classification.
 - More than one property is required to show inequity.
 - Evidence that shows the assessment method has not been applied uniformly. Comparing value or percentage of increase or decrease is not sufficient to prove inequity. Comparing taxes is not a valid appeal, it must be about the assessment.
 - **The property is assessed for more than its market value or for more than authorized by law?**
 - What do you contend the subject property's correct value should be?
 - What support do you have for this value? What properties have recently sold (within the last 12 to 18 months) that are similar in size, style, condition, location (preferably in the same neighborhood or area of the city) and classification? Sales can be found on the Beacon website at www.amesassessor.org.
 - Do you have a recent appraisal (within the last 12 to 18 months) and was it to purchase or refinance your property?
 - What is the replacement cost for insurance purposes?
 - Inspections reports and/or photos showing the properties deficiencies.

- **The property is exempt from property taxation or that the valuation includes property that is not subject to property taxation?**
 - Does the property require an application? Applications for all credits and exemptions can be found on the Iowa Department of Revenue site at <https://revenue.iowa.gov/local-government> under taxpayer information.
 - Have you signed up for the exemption—and when? Please provide a copy of the application.
- **The property is misclassified.**
 - What classification do you think the property should be and why?
 - What is the present and primary use. This is specific to each property and information on classification can be found under Iowa Code 441.21 and Iowa Administrative Code 701-102.1 <https://www.legis.iowa.gov/law>
- **There is an error in the assessment.**
 - Is the error mathematical?
 - Is it an error in listing? Listing information on each type of property typically used can be found in the Iowa Real Property Appraisal Manual at <https://revenue.iowa.gov/local-government> under assessors
 - Has the property been recently inspected by the assessor's office?

Additional information on Appeals, Grounds and Burden of Proof can be found on the Iowa Property Assessment Appeal Board website at <https://paab.iowa.gov/appeal-information/appeal-grounds-burden-proof> and on the Iowa Department of Revenue site at <https://revenue.iowa.gov/local-government> under taxpayer information.