#### INSTRUCTIONS PETITION FOR REVIEW OF VALUATION

Information necessary to complete this petition is contained on the Notice of Valuation. Additional information regarding your property value or classification may be obtained from the County Assessor of the county in which the property is located.

- The following forms may need to be used in conjunction with the Petition for Review (DOR form 82130) in the administrative appeals process and can be obtained from your local County Assessor:
  - 1. Agency Authorization form (DOR 82130AA)
  - 2. Appropriate Income and Expense Statement from the DOR 82300 series.
  - 3. Multiple Parcel Appeal form (DOR 82131)
  - 4. Agricultural Land Use Application (DOR 82916)

# **COMPLETING THIS FORM**

- Complete items 1 through 10 where applicable and keep a copy for your records.
- You **MUST** state the method or methods of valuation on which you are basing your appeal in item 7 and provide substantial information justifying your opinion of value.

If your appeal is based on:

- 1. <u>The market sales approach</u>, include the full cash value for at least one comparable property within the same geographic area as the property in question or the sale of the property in question.
- 2. <u>The cost approach</u>, include all costs (materials, labor, architectural fees, construction finance costs, builder's profit) to build or rebuild the improvement(s), plus the land value.
- 3. **The income approach**, include a completed and notarized Income and Expense Statement (DOR) 82300 and the appropriate Supplement for the type of property (DOR 82300-1 through DOR 82300-7).
- If you are appealing to obtain qualified agricultural classification, provide the Assessor with a completed Agricultural Land Use Application form (DOR 82916) together with substantial information justifying your appeal.
- Keep a copy of all information that is submitted to the Assessor.

# **MULTIPLE PARCEL APPEAL**

- You may file an appeal for more than one parcel if all of the parcels are one of the following:
  - Part of the same economic unit. An "Economic Unit" is a combination of parcels in which land and improvements are used for mutual economic benefit. An economic unit may be comprised of properties which are neither contiguous nor owned by the same owner. However, they must be managed and operated on a unitary basis and each parcel must make a functional contribution to the operation of the unit. "Functional Contribution" is a positive economic benefit created by the use of an individual parcel in an economic unit.
  - 2. Owned by the same owner, have the same use, have the same appeal basis, and are located in the same geographic area. Criteria for determination of "Same Use" includes, but is not limited to, legal class, property use code, unit value, and zoning. "Geographic Area" means an area for which common property valuation characteristics may reasonably be identified, such as a subdivision, neighborhood, market area, or an Assessor's book and map.
- It is **strongly** recommended that only parcels with common ownership, physical characteristics and location be included on a Multiple Parcel Appeal form (DOR 82131). Failure to file multiple parcels under the above conditions could result in a decision based on incomplete information or a possible denial of the appeal. In Items 8 and 9 of the petition form, enter the total full cash and limited values for all parcels included in the appeal.
- You may request a meeting with the County Assessor by checking the appropriate box in item 10. If you are unable to meet with the Assessor at the time and place set by the Assessor, you may wish to submit written evidence to support the petition before the date of the meeting. All issues you wish to appeal must be included on the Petition for Review.

### ADMINISTRATIVE APPEALS PROCEDURES

### STEP I - APPEALS TO THE ASSESSOR

- **FILING DEADLINE:** File petitions with the County Assessor in the county in which the property is located within sixty days of the date postmarked on the Notice of Valuation.
- IN ALL COUNTIES: Mail or hand deliver one copy of the completed Petition for Review to the County Assessor. Retain a copy for your records (and for use in possible further appeals).
- You may file an appeal on your own or you may name an agent to represent you in the administrative appeals process. If an agent is designated, an Agency Authorization form (DOR 82130AA) must accompany the Petition for Review.
- Only one appeal for each parcel or economic unit will be accepted by the Assessor. Any duplicate petitions will be returned.
- Keep a copy of all information that is submitted to the Assessor.

The County Assessor reserves the right to reject any petition not meeting statutory requirements. If the Assessor rejects your petition for failure to include substantial information, you may file an amended petition within fifteen days after the rejection notice was mailed. If the rejection notice is mailed by the Assessor on or before June 15, you may file an amended appeal with the County Assessor. If the rejection notice is mailed by the Assessor after June 15, you may file an amended appeal to the State Board of Equalization in Maricopa and Pima counties, or to the County Board of Equalization in all other counties.

• The Assessor must rule on all appeals no later than August 15. If your request has been denied, you may file an appeal with the County Board or State Board of Equalization.

# STEP II - APPEALS TO EITHER THE COUNTY OR STATE BOARD OF EQUALIZATION

- Appeals in Maricopa and Pima Counties **MUST** be filed with the **STATE Board of Equalization (SBOE)**. If you are a tax agent, contact the SBOE at (602) 364-1600 for the SBOE number required in item 6. Appeals in all other counties **MUST** be filed with the **COUNTY Board of Equalization** in the county in which the property is located.
- File the Petition for Review within twenty-five days after the Assessor's decision is mailed.
- In Maricopa and Pima counties, Rules of the SBOE containing filing requirements can be obtained by calling (602) 364-1600 or by accessing the State Board's Web site @ <u>http://www.sboe.state.az.us</u>. For appeals filed in Maricopa and Pima counties, include a copy of the Assessor's original Notice of Valuation.
- You may request that your appeal to the SBOE be reviewed "On The Record" by checking the appropriate box in item 10 of the petition form. There will be no appearance before the Board and no oral testimony will be permitted. However, you may submit written evidence for consideration.
- Include a copy of the Agency Authorization form, if applicable, and the Assessor's decision with the petition if it is on a separate form. Keep a copy of all information that is submitted to the Board.
- Both the State and County Board of Equalization must rule on all appeals no later than October 15.

# APPEALS TO TAX COURT

- If you have filed an appeal through the administrative appeals process, you may appeal to the Tax Court within sixty days of the mailing date of the most recent administrative decision. If you file an appeal with the Court, the administrative appeals process is suspended pending a determination by the Court.
- If you have not started the administrative appeals process, you may appeal directly to the Tax Court on or before December 15 of the valuation year.

		W OF REAL PROPERT TITLE 42, Ch. 15, Art. 3 and Ch.		OR OFFICIAL USE ONLY
FILED FOR TAX YEAR _		s for complete filing infor	<i>'</i>	
possible further appe	r hand deliver one copy of this complete eals). Taxpayers receiving a Notice of Service postmark dates are evidence	ed petition to the County Ass Value have sixty days from	essor. Retain a copy for the date the notice wa	s mailed to file this petition.
<ul> <li>The County Assessor be accepted. Any de</li> </ul>	or may reject any petition not meeting a uplicate petition(s) will be returned.	statutory requirements. On	ly one petition for each	parcel or economic unit will
• COMPLETE SECTION	IS 1 THROUGH 10 WHERE APPLICABL	E. TYPE OR PRINT		
1. DATE FILED	COUNTY	BOOK	MAP	PARCEL
2. PROPERTY ADDRES	SS OR LEGAL DESCRIPTION:			
3. IF THIS IS A MULTIPL	LE PARCEL APPEAL CHECK HERE .	ATTACH A MULTIPLE PARCE	LAPPEAL FORM (DOR 8	2131). SEE INSTRUCTIONS.
	COMMERCIAL / INDUSTRIAL (SF AGRICULTURAL	PECIFY TYPE: Apartment, Of OTHER	fice, warehouse, etc.)	
5A. OWNER'S NAME		5B. MAIL DECISI	ON TO: (IF DIFFERENT 1	THAN 5A)
NAME		NAME		
ADDRESS		ADDRESS		
CITY, STATE, ZIP CODE		CITY, STATE, ZIP CO		
	S CHANGED CHECK HERE . ATTAC			
	TED BY: (Specify Owner, Agent, Attorney,			
5. TETHION COMPLET	TED BT: (Opeany Owner, Agent, Automey,			
NAME			TELEPHONE	
1000500		CITY, STATE, ZIP CODE		
ADDRESS	ARD OF APPRAISAL NUMBER		FOUNTIZATION NUMBER	
Additional documents	DN: MARKET SALES APPROACH submitted must contain the book, map, and n this appeal could be the basis for either in	parcel number and be attached		
3. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
9. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
	I THAT THE INFORMATION INCLUDED	FOR SBOE	T A MEETING WITH THE A (IN MARICOPA AND PIM his appeal to be heard "On	A COUNTIES ONLY):
	PERTY OWNER OR REPRESENTATIVE	This means Attorney (if	that <b>neither you, the As</b> <b>applicable)</b> will appear b to offer testimony. Submi	ssessor, your Agent, or before the State Board of
TELEPHONE	EMAIL		ation with this appeal to th	
ASSESSOR'S DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
BASIS FOR DECIS	SION:			SSESSOR OR CHIEF DEPUTY ASMT RATIO
	D DATE DECISION MAIL	ED REV/IE	WED BY A	SSESSOR OR CHIEF DEPUTY
COUNTY BOARD OF	FULL CASH	LIMITED	LEGAL	ASMT
EQUALIZATION	VALUE \$	PROPERTY VALUE \$	CLASS	RATIO
BASIS FOR DECIS	SION:			
DATE RECEIVE	DATE DECISION MAIL		LERK OF THE BOARD	

DOR 82130 (02/2011)