

## INSTRUCTIONS

### **RESIDENTIAL PETITION FOR REVIEW OF VALUATION**

Separate these instructions and read before completing the petition.

Remember to retain the last page "Taxpayer Copy" as your receipt.

**Use the Petition for Review to appeal the full cash (market) value or legal classification shown on the Notice 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 in the county in which the property is located.
- You may file an appeal on your own or 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.

### **COMPLETING THE FORM**

- Complete items 1 through 8 where applicable and retain the last page "Taxpayer Copy" as your receipt.
- You are required to notify the Assessor if you rent your property to someone other than a family member as defined in A.R.S. § 42-12053(2). Indicate this in Item 2.
- You **MUST** state the method or methods of valuation on which you are basing your appeal and provide substantial information justifying your opinion of value in item 5.

If your appeal is based on:

1. **The market sales approach**, 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. **The cost approach**, include all costs (materials, labor, architectural fees, construction finance costs, builder's profit, etc.) to build or rebuild your residence, plus the land value.
- You may request a meeting with the County Assessor by checking the appropriate box in item 8. If you are unable to meet with the Assessor at the time and place set by the Assessor, you may submit written evidence to support the petition before the date of the meeting. All issues raised must be included on the Petition for Review.

### **STEP I - APPEALS TO THE ASSESSOR**

- **FILING DEADLINE:** File petition 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 MARICOPA AND PIMA COUNTIES: Mail or hand deliver ONLY the top copy of the completed petition to the County Assessor. Retain remaining copies.
- IN ALL OTHER COUNTIES: Mail or hand deliver ALL copies of the completed petition to the County Assessor in which the property is located. Retain the last page "Taxpayer Copy" as your receipt.

**CONTINUED ON NEXT PAGE**

- The Assessor reserves the right to reject any petition not meeting statutory requirements. If the Assessor rejects your petition, you may file an amended petition within fifteen days after the rejection notice was mailed:
  1. If mailed before June 15, an amended petition may be filed with the County Assessor.
  2. If mailed after June 15, an amended petition may be filed with the State Board of Equalization in Maricopa and Pima Counties or the County Board of Equalization in all other counties.
- The Assessor must rule on all appeals no later than August 15. If your request is 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 4. 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 Website @ <http://www.sboe.state.az.us>. 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 appearances before the Board and no oral testimony will be permitted. 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.
- Both the State and County Boards 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.

**RESIDENTIAL PETITION FOR REVIEW OF VALUATION**

PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

FILED FOR TAX YEAR \_\_\_\_\_

**See instructions for complete filing requirements.**

- The County Assessor reserves the right to reject any petition not meeting statutory requirements. Only one petition for each parcel will be accepted. Any duplicate petitions will be returned.

**COMPLETE SECTIONS 1 THROUGH 8 WHERE APPLICABLE. PLEASE TYPE OR PRINT. SHADED AREAS ARE FOR OFFICIAL USE ONLY.**

1. DATE FILED \_\_\_\_\_ COUNTY \_\_\_\_\_ BOOK \_\_\_\_\_ MAP \_\_\_\_\_ PARCEL \_\_\_\_\_

2. IF THIS PROPERTY IS RENTED TO SOMEONE OTHER THAN A FAMILY MEMBER CHECK HERE .

3A. OWNER'S NAME

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

3B. MAIL DECISION TO:

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

3C. IF OWNERSHIP HAS CHANGED CHECK HERE . ATTACH RECORDED DOCUMENTATION.

4. PETITION COMPLETED BY: (Specify: owner, Agent, Attorney, etc.) \_\_\_\_\_

NAME \_\_\_\_\_ TELEPHONE \_\_\_\_\_

ADDRESS \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER \_\_\_\_\_ SBOE NUMBER \_\_\_\_\_

5. BASIS FOR THIS PETITION: MARKET SALES APPROACH  COST APPROACH  OTHER  (explain below)

Additional documents submitted must contain the book, map, and parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the legal classification.

6. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	LEGAL CLASS _____	ASMT RATIO _____
7. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	LEGAL CLASS _____	ASMT RATIO _____

8. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.

**IN MARICOPA AND PIMA COUNTIES ONLY:** Check here  if you want this appeal to be heard "On The Record". This means that **neither you nor the Assessor** will appear before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal.

X \_\_\_\_\_  
SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE

TELEPHONE \_\_\_\_\_ EMAIL ADDRESS \_\_\_\_\_

CHECK HERE TO REQUEST A MEETING WITH THE ASSESSOR.

<b>ASSESSOR'S DECISION</b>	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	LEGAL CLASS _____	ASMT RATIO _____
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BASIS FOR DECISION: \_\_\_\_\_

DATE RECEIVED \_\_\_\_\_ DATE DECISION MAILED \_\_\_\_\_ REVIEWED BY \_\_\_\_\_ ASSESSOR OR CHIEF DEPUTY \_\_\_\_\_

<b>COUNTY BOARD OF EQUALIZATION DECISION</b>	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	LEGAL CLASS _____	ASMT RATIO _____
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BASIS FOR DECISION: \_\_\_\_\_

DATE RECEIVED \_\_\_\_\_ DATE DECISION MAILED \_\_\_\_\_ CHAIRMAN OR CLERK OF THE BOARD \_\_\_\_\_

**ASSESSOR COPY**

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