

# Preparing an Appeal to Your Local and County Boards of Appeal and Equalization

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You have decided to appeal the valuation and/or classification of your property to your Local or County Boards of Appeal and Equalization. **You must appeal to the Local Board of Appeal and Equalization before appealing to your County Board of Appeal and Equalization.**

If you haven't done so already, you should contact your assessor's office before making a formal appeal to discuss changing your assessment. Often issues and concerns can be resolved at this level.

If you and the assessor were unable to agree on your valuation or classification you may decide to appeal to your Local and/or County Boards of Appeal and Equalization.

The general information contained in this fact sheet is applicable to preparing for appeals to both the Local and County Boards of Appeal and Equalization.

## Successfully appealing your assessment

Minnesota law assumes that the County Assessor has correctly valued and classified your property. You must present factual evidence to convince the Board otherwise in order to win your appeal. Make sure all facts are presented, and the board understands the information presented, so a decision can be made based on facts.

Successfully appealing your value or classification at your Local or County Board of Appeal and Equalization can mean a number of things.

It does not necessarily mean that the board ruled in your favor and lowered your value or changed your classification.

Whether or not the local board decides to make a change in your estimated market value or classification, you can still be successful in appealing to your local board. The ultimate result you want to achieve is to make sure your value is warranted and the classification of your property is correct based on its use.



## Preparing for your appeal

The first step is to do some research to collect information to show why you believe your estimated market value or classification is incorrect. Begin by contacting the assessor's office.



- Verify information about your property, such as its dimensions, age and condition of its structures.
- Review records to determine the market value of similar property in your neighborhood.
- Review sales data to find out what similar property in your area is selling for.
- Check real estate ads in your newspaper to get an idea of the asking price of local properties.
- Ask the assessor to explain the criteria used for classifying your property. You may also review the classification of other property used in the same manner as yours.

## Gathering supporting evidence

**You must have documentation to support your appeal.** Items you may wish to bring to the meeting include:



- A recent appraisal of your property.
- Recent sales of similar property.
- Documentation supporting the use of your property (if you are appealing the classification).
- Copies of other property owners' field cards/property information.
- Photos of your property.
- Photos or exhibits comparing neighboring properties to yours.

If you should have questions, please don't hesitate to contact your assessor's office. Staff members are always willing to answer questions and give you information that will help you understand your assessment.

**See page 2 for helpful hints →**

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This fact sheet is intended to help you become more familiar with Minnesota tax laws and your rights and responsibilities under the laws. Nothing in this fact sheet supersedes, alters, or otherwise changes any provisions of the tax law, administrative rules, court decisions, or revenue notices. Alternative formats available upon request.

## Presenting your case

Remember, how you present your case may affect the outcome of your appeal – you want to be sure you get your point across as effectively as possible.

- Make a list of key points you may wish to present.
- The board has never seen your property. Describe your property so they will understand your arguments more fully. Photos can be helpful to support your argument.
- Keep your presentation brief and factual.
- Be prepared to discuss your case with the board or answer any questions that the board may have.



## Written appeals

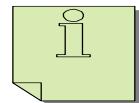
You may also appeal your value or classification by submitting a letter of appeal to the board instead of appearing in person.

You will want to do your research and explain your appeal in writing. Your letter should state the facts and include supporting documentation. You may want to include your daytime phone number so you can be reached in case the board has any questions.



## Other helpful information

Please keep in mind that taxes are not the issue. To strengthen your appeal, you should present evidence about your property's value or classification, not how much you are paying in taxes.



This fact sheet is not meant to give you legal advice. It is intended to be a helpful tool with general information for presenting your property tax appeal at your Local and County Boards of Appeal and Equalization.