

County Appeal Number: \_\_\_\_\_



A copy of the Assessment Notice must accompany this application. Complete all pages of this form.

**APPEAL of PROPERTY ASSESSMENT**

*Idaho Code 63-205, 501, 502 & 511*

**THIS FORM MUST BE RECEIVED BY THE CLERKS OFFICE NO LATER THAN 5:00 PM ON THE 4th MONDAY OF JUNE**

**QUESTIONS CONTACT:**

Bear Lake County Assessor's Office  
30 N Main Street Paris, Idaho 83261  
1-208-945-2212 Ext 4

**MAIL or E-Mail FORM TO:**

Bear Lake County Commissioners  
30 N Main Street Paris, Idaho 83261  
Phone: 1-208-945-2212 Ext 5  
[abishop@bearlakecounty.id.gov](mailto:abishop@bearlakecounty.id.gov)

**PROPERTY INFORMATION**

1. Parcel # (one parcel per form) \_\_\_\_\_  
(From Assessment Notice – upper right-hand corner)

2. Property Address: \_\_\_\_\_

3. Type of Property (check all that apply):

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> Residential           | <input type="checkbox"/> Commercial                 | <input type="checkbox"/> Vacant Land       |
| <input type="checkbox"/> Mobile Home           | <input type="checkbox"/> Industrial                 | <input type="checkbox"/> Agricultural Land |
| <input type="checkbox"/> Homeowner's Exemption | <input type="checkbox"/> Business Personal Property | <input type="checkbox"/> Other _____       |

4. Do you wish to present your case in person before the Board?  Yes  No

5. Is there more than one parcel, with the same issue/argument, to be filed and heard together at one hearing?

Yes  No If YES, LIST PARCEL #'s \_\_\_\_\_  
\_\_\_\_\_

**OWNER / APPELLANT INFORMATION**

6. Appellant is:  Individual Owner  Husband/Wife of Owner  Partnership  Corp/LLC  
 Trustee  Other \_\_\_\_\_

7. Name: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_  
(Print First and Last Name)

8. Mailing Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

9. Will someone other than the owner appear before the Board of Equalization?  Yes  No  
***If YES, complete #'s 10, 11 & 12***

10. Name: \_\_\_\_\_ 11. Phone: \_\_\_\_\_  
(Print First and Last Name)

12. Mailing Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

**OWNER'S STATEMENT**

13. Assessor's Value from Notice:      Owner's Estimate of Value:      Purchase of Property:  
\$ \_\_\_\_\_      Total: \$ \_\_\_\_\_      Price: \$ \_\_\_\_\_  
Purchase Date: \_\_\_\_/\_\_\_\_/\_\_\_\_\_

14. Comparable property sales will help support your appeal. (*Sales data must be from within the calendar year of assessment and documentation is required.*):

<u>PARCEL #</u>	<u>STREET ADDRESS</u>	<u>DATE OF SALE</u>	<u>SALE PRICE</u>
a. _____	_____	_____	\$ _____
b. _____	_____	_____	\$ _____
c. _____	_____	_____	\$ _____

15. Has the property been appraised within the last 5 years by a licensed appraiser other than the Assessor's office?  
IF YES Provide:      Appraisal Date: \_\_\_\_/\_\_\_\_/\_\_\_\_\_      Appraised Value: \$ \_\_\_\_\_  
(*attach copy of appraisal*)

16. Property is currently occupied by:  Owner     Tenant (If Rented, Monthly Rent: \$ \_\_\_\_\_ )

17. Property is currently unoccupied.  Yes       No

18. Has the owner made any renovations, additions, or remodels since the purchase of the property?  
 Yes     No

If YES, Construction Cost: \$ \_\_\_\_\_ Date of Completion \_\_\_\_/\_\_\_\_/\_\_\_\_\_

Provide Project Details: \_\_\_\_\_  
\_\_\_\_\_

**THE FOLLOWING ARE NOT GROUNDS FOR AN APPEAL:**

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

19. Why are you appealing your VALUE? Please provide a detailed explanation for your appeal to be valid.

(Use additional pages if necessary and attach all supporting documents.)

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20. You may submit additional information to support your appeal of the assessed value.

**Please initial the following statement attesting to your intentions:**

\_\_\_\_\_ My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based upon the evidence submitted.

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

\_\_\_\_\_  
Signature of Appellant

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Print Name

**FOR BEAR LAKE COUNTY USE**

**A HEARING HAS BEEN SCHEDULED FOR:**

Date \_\_\_\_\_ Time \_\_\_\_\_ am / pm

**Location:**

**Commissioners' Meeting Room  
30 N Main Street  
Paris, Idaho 83261**

**ACTION BY THE BOARD OF EQUALIZATION ON:**

Date \_\_\_\_\_

Sustain Assessor's Value

Change Market Value

Land: \$ \_\_\_\_\_

Improvements: \$ \_\_\_\_\_

Other: \$ \_\_\_\_\_

**BOARD of EQUALIZATION  
Bear Lake County, Idaho Board of County Commissioners**

## PROPERTY ASSESSMENT APPEAL INSTRUCTIONS

The following information will enable you to decide if an appeal of your property valuation is necessary.

1. **In all cases, we encourage you to consult first with the County Assessor, who valued your property. The Assessor can be reached at (208) 945-2212 Ext 4.** You may find that your concern can be addressed by communicating directly with the County Assessor's appraisal staff, and no formal appeal will be necessary.
2. If your concern is not satisfied in step one, then you may proceed with your appeal. Here are the facts that you need to carefully consider in making an appeal:
  - A) State of Idaho statutes govern how property valuations must be determined by the Assessor. The State requires assessments to be based on market value (i.e., what comparable properties in your geographic area are actually selling for in the real estate market). Property values are based on market data that occurred prior to January 1 of the current year.
  - B) Board of Equalization appeals can only be based on factual data.
  - C) As long as the market value is reasonably reflected in the current assessment, the amount of change from previous assessments is not a factor that can be considered in the appeal process.
  - D) Board of Equalization appeals are conducted for the valuation of the property, not how the valuation might affect current or future property taxes.
3. If your comparable sales documentation has failed to persuade the Assessor, but you remain convinced that you can demonstrate that the Assessor's value is higher than the actual market value on January 1, please fill out the attached **Appeal of Property Assessment** form and return it to the address listed. After your appeal is received, a hearing date will be scheduled and you will be notified.
4. When you appear before the Board of Equalization, you will be given up to 10 minutes to present your case demonstrating that your property is assessed above its January 1 market value. The Assessor will then have several minutes to explain how your property value was determined and why your sales data may not be accurate or relevant. Both parties will then have additional time (which may be limited to two minutes) for rebuttal of any of the testimony.

Upon closing the hearing, the Board of Equalization will make its decision without further input from either the appellant or the Assessor. In some cases, the Board of Equalization will take the appeal under advisement. You will be notified in writing of its decision.

### **IDAHO STATUTES**

**A. ASSESSMENT-MARKET VALUE FOR ASSESSMENT PURPOSES.** (§ 63-205)(1) (1) All real, personal and operating property subject to property taxation must be assessed annually at market value for assessment purposes as of 12:01 a.m. of the first day of January in the year in which such property taxes are levied, except as otherwise provided. Market value for assessment purposes shall be determined according to the requirements of this title or the rules promulgated by the State Tax Commission. (2) Personal property coming into the state after January 1 shall be assessed as of the date of entry into the state in accordance with sections §63-311(3) and §63-602Y, Idaho Code.

**B. TAXPAYER'S RIGHT TO APPEAL.** (§63-501a)(1) 1) Taxpayers may file an appeal of an assessment with the county Board of Equalization. An appeal shall be made in writing on a form provided by the county Board of Equalization or Assessor and must identify the taxpayer, the property which is the subject of the appeal and **the reason for the appeal**. An appeal of an assessment listed on the property roll must be filed on or before the end of the county's normal business hours on the fourth Monday of June. An appeal of an assessment listed on the subsequent property roll must be filed on or before the end of the county's normal business hours on the fourth Monday of November. An appeal of an assessment listed on the missed property roll must be filed on or before the Board of Equalization adjourns on the day of its January meeting. The Board of Equalization may consider an appeal only if it is timely filed. (2) Appeals from the county Board of Equalization shall be made pursuant to section §63-511, Idaho Code.

**C. THE APPELLANT BEARS THE BURDEN OF PROOF IN SEEKING AFFIRMATIVE RELIEF TO ESTABLISH THAT THE DETERMINATION OF THE ASSESSOR IS ERRONEOUS** (§ 63-502/ § 63-511).

**D.** An Appellant or the Assessor may appeal a determination by the Board of Equalization (BOE) within 30 days after mailing of notice of a decision of the BOE, an appeal of any act, order or proceeding of the BOE, or the failure of the BOE to act may be taken to the State Board of Tax Appeals (§ 63-511).