



HOW TO PREPARE FOR YOUR ASSESSMENT APPEALS BOARD HEARING

Informal Discussion with Assessor

Often, a taxpayer's first step in challenging an assessment is simply to discuss the matter informally with the Assessor's Office. The taxpayer should request an explanation of how the assessment was determined and inform the Assessor of any facts that may affect the value of the property.

Attendance at the Hearing

You will be required to attend your hearing unless you have authorized an attorney or an agent to represent you. Family members may appear at an Assessment Appeals Hearing to represent a relative. Rule 317, subsection(e), states: A husband may appear for his wife, or a wife for her husband, and sons or daughters for parents or vice versa. You will be sworn in by the Clerk of the Assessment Appeals Board and asked to present your case.

What Kind of Evidence will I Need to Bring?

To prepare for the hearing, you will need to gather and assemble admissible evidence that you will bring to the hearing to support your position. Without giving the Board the evidence it needs to grant you a reduction, your appeal will be denied.

Keep in mind that the purpose of the hearing is to resolve the dispute between you and the Assessor. While the hearings do not use the formal rules of evidence followed by courts, any evidence you present must be appropriate and meaningful in order to be admissible.

The best evidence for residential appeals is three "comparable" property sales referred to as "comps." You will need to bring eight copies of your "comps" with you to the hearing. To support your opinion of value, comparable sales must be as near in time as possible to the date of valuation of your property. In addition, by California law, Assessment Appeals Boards cannot consider a sale if it occurred more than 90 days after the date of valuation. For example, for tax years 2011/2012, evidence/comparable sales from the January 1, 2011 (lien date) through March 31, 2011 will qualify as evidence to support your appeal. However, evidence after March 31, 2011 will not qualify and is inadmissible. ***Presenting evidence of comparable sales, which cannot be used because of the "90-day rule," is one of the most common mistakes leading to unsuccessful appeals.***

Before you begin to gather evidence about comparable properties, you should gather information about your own property. Determine the age, building size(s), lot size, and so forth for your property first, and then compare that information with the assessor's information for your property. You can obtain information about your property by contacting the assessor's office.

The following information explains how to judge whether a sold property is comparable to your property.

Comparative Sales Approach to Value

"Comparable sales" are sales of other properties that are similar to yours. Different standards are used to judge the comparability of the properties you submit as evidence.

- Are the sales arm's-length open market transactions? "Arm's-length open market transaction" refers to conditions surrounding the sale. Was the property exposed for sale on the open market? Was the property available for sale to anyone? Did the seller have to sell quickly? Was the property listed for sale with a Realtor? Did the buyer and seller know each other? For example, a house sold between relatives may sell for less than if it were sold to someone the seller does not know. In that situation, a sale may not be an "arm's-length open market transaction."

- Are the properties physically similar to your property? Elements used to measure the physical similarity include, but are not limited to, the following:
 - Distance from your property
 - Zoning
 - The number of bedrooms and bathrooms
 - Year built
 - Size of improvement, such as a house — in square feet
 - Lot size and other attributes — such as a view
 - Miscellaneous improvements — pools, patios, and so forth
 - Quality of construction
 - Property condition — excellent, good, fair, or poor

Where to Find Comparable Sales Data

You can find comparable sales data at most local Assessors' offices by asking for the list of property transfers; it is available to the public for a fee. Additional sources of data include local real estate agents and brokers, real estate appraisers, and mortgage brokers. If you use one of these other sources of data, you should ensure that they find comparable sales appropriate for the valuation date of the property you are appealing. Be sure to obtain the full address and/or the Assessor's Parcel Number for each comparable sale you plan to present as evidence.

Admissible Evidence:

The only evidence that an Appeals Board can consider is the evidence that you and the Assessor present at your assessment appeal hearing. The Board may not consider any information attached to your application or any discussions with the Assessor's Office or others, unless you also present such evidence at your appeal hearing.

Your evidence may take several forms, including:

- Oral testimony by you, your agent, your attorney, or an expert witness such as a real estate appraiser
- Other witnesses
- Written materials
- Power Point Presentation

If you plan to submit an appraisal, a Realtor's opinion of value, or an engineering study, the person who prepared that material must be present to respond to questions that may be posed by the Appeals Board or the Assessor. The Assessor, or a representative knowledgeable about the Assessor's appraisal of your property, will also be present to respond to your questions or those of the Board. Depositions are not admissible and may not be considered for any purpose by the Appeals Board.

What Happens if I Do Not Attend my Hearing?

If you do not attend your hearing, your appeal will be denied for lack of appearance and no value change will occur.

What if I No Longer Want to Pursue my Appeal?

If you are no longer interested in appealing your assessment, you may withdraw your appeal by filling out a Withdrawal Form and sending it to the Clerk of the Assessment Appeals Board.

Homeowners desiring a more complete guide to the appeal process may obtain a copy of the BOE's publication 30, *Residential Property Assessment Appeals*. This guide may also be found on the BOE's website at www.boe.ca.gov/proptaxes/asmappeal.htm.