



# ADA COUNTY

COMMISSIONERS'  
OFFICE  
200 W. Front Street  
Boise, Idaho 83702  
(208) 287-7000  
Fax: 287-7009  
bocc1@adaweb.net  
www.adacounty.id.gov

**Appeal Forms (Is this an appeal of a denial/partial denial of a tax exemption?)** If so, you will need complete an **Exemption Appeal Form** available from the Commissioners' web site.

A copy of your Assessment Notice must accompany your application. Please return the **completed appeal form to the Ada County Commissioners Office**, 200 Front St., Boise ID 83702. You may also submit your form via email, facsimile or U.S. mail. **COMPLETED FORMS MUST BE RECEIVED OR POSTMARKED NO LATER THAN 5:00 P.M. ON THE DATE INDICATED ON THE ASSESSMENT NOTICE**

## Understanding your Assessed Value

The Assessor is required by state law to assess all property in their county at market value "as of" January 1st each year. This value is determined by an appraisal process, which includes analyzing construction costs, reviewing recent sales data, and may require a personal visit to the property. The sales information is gathered from the multiple listing service, property owners, realtors, builders, developers and independent appraisers.

## Discussing your Assessed Value with the Deputy Assessor (Appraiser)

If you feel that your assessed value is higher than what your property would probably sell for on the open market, then we encourage you to submit market information to support your position. The appraiser assigned to assess your property will consider any evidence you wish to submit. Typical market information comes in the form of a realtor's comparative market analysis, copies of independent appraisals done for sales or refinance, repair estimates or any other pertinent data. Many property owners submit additional market information during the appeal process, and often values are adjusted to reflect the new evidence.

## Board of Equalization (Filing the Appeal)

If you are not satisfied with the final assessment of value, it is your right as a property owner to file an appeal with the Ada County Board of Equalization. The appeal will address the market value of your property. An appeal to the B.O.E. is not a forum to protest property taxes. **ONLY THE PROPERTY OWNER CAN SIGN THE APPEAL FORM.**

## Contact Person

There is a place on the appeal form to list a contact person. It is very important that we know the correct name, address and phone number of the property owner or the property owner's counsel so that we may contact them, if necessary.

## Presenting your Appeal to the Board of Equalization

**THE OWNER OR OWNER'S ATTORNEY, LICENSED IN THE STATE OF IDAHO, MUST ATTEND THE HEARING.** In a challenge to the assessor's valuation of property, the value of the property for purposes of taxation as determined by the assessor is presumed to be correct; the burden of proof is upon the taxpayer to show that they are entitled to the relief claimed.

*When you arrive for your hearing, please have **five (5) copies** of all records and/or evidence that you wish to submit in support of your appeal. (One for each Board Member, one for the Assessor, one for yourself)*

In short, you must prove that the assessed value is not market value through a factual or legal reason. In presenting your appeal, the best evidence is typically sales data from the marketplace, written analysis from a realtor or other professional source. State your appeal objectively and factually.

The Board of Equalization will give your case due consideration based on your evidence.



# ADA COUNTY ASSESSMENT APPEAL FORM

**A copy of the Assessment Notice  
must accompany this application.**

***THIS FORM MUST BE RECEIVED OR POSTMARKED NO LATER THAN 5:00 P.M. ON THE DATE INDICATED ON THE ASSESSMENT NOTICE***

**EMAIL, MAIL, FAX OR DELIVER  
COMPLETED FORM TO:**

Ada County Commissioners' Office  
200 W. Front St. 3<sup>rd</sup> fl. Boise, ID 83702

Email: BOCC1@adacounty.id.gov  
Fax: (208) 287-7009

**QUESTIONS?  
CONTACT:**

Ada County Assessor's Office  
190 E. Front St. Suite 107 Boise, ID 83702

Phone: (208) 287-7200

## APPELLANT INFORMATION

1. Appellant is:  An Individual  Partnership  Corporation  Trustee  Other \_\_\_\_\_
2. Owner's Name \_\_\_\_\_ Owner's Phone \_\_\_\_\_
3. Owner's E-mail Address: \_\_\_\_\_ Owner's Fax: \_\_\_\_\_
4. Mailing Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_ Zip \_\_\_\_\_
5. Name \_\_\_\_\_  
(if different from owner)
6. Contact's Phone \_\_\_\_\_  
(if different from owner)
7. Mailing Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_ Zip \_\_\_\_\_  
(if different from owner)

**PLEASE NOTE: ONLY the Property Owner may file an Assessment Appeal.**

## PROPERTY INFORMATION

8. Parcel # (one parcel per form) 

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 9. Urban Renewal   
*(from Assessment Notice – top ½, right-hand side)*
10. Property Address \_\_\_\_\_
11. Property's total purchase price \$ \_\_\_\_\_ 12. Date property was purchased: \_\_\_\_/\_\_\_\_/\_\_\_\_  
*Mo/Day/Yr*
13. Taxpayer's opinion of market value: \$ \_\_\_\_\_ 14. Property Type:  Residential  Other
15. Do you wish to present oral testimony at a hearing before the board? *(a hearing is not necessary)*  Yes  No  
***If "No" or if left blank, a hearing will NOT be scheduled. If "Yes" a hearing date and time will be automatically scheduled and cannot be changed due to the statutory time period to hear all appeals. Hearings are scheduled from Tuesday, June 25th through Monday, July 8th. Although every effort is made to provide as much notice as possible for these hearings, we STRONGLY suggest you contact the Commissioners' office on or before Monday, June 24th to confirm the date and time of your hearing. If you are unable to attend the hearing on the date and time scheduled, you may provide additional documentation at least 48 hours ahead of the hearing for consideration. Your appeal will be decided based upon evidence submitted.***
16. If Yes, who will represent the Appellant before the Board of Equalization:  Yourself  Counsel \_\_\_\_\_
17. Factual or legal reason for this appeal *(use additional pages if necessary – attach evidence)* \_\_\_\_\_  
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18. \_\_\_\_\_  
*Signature of Property Owner*
19. Date \_\_\_\_/\_\_\_\_/\_\_\_\_  
*Mo/Day/Yr*