Understanding your Assessed Value

The Assessor is required by state law to assess all property at full market value "as of" January 1st each year. The Assessor uses recognized mass appraisal techniques to estimate property values, which include the analyses of construction costs, and recent sales and rental data. Market data sources include the multiple listing service, property owners and managers, realtors, builders, developers, and independent appraisers.

Discussing your Assessed Value with the Deputy Assessor (Appraiser)

You are strongly encouraged to reach out and work with your assigned appraiser if you dispute your value. Your appraiser’s name and phone number appear near the top right corner of your assessment notice. Providing additional, valid information to your appraiser may result in a value adjustment. Examples of market information you might share with your appraiser are listed below (see Presenting your Appeal).

Filing an Assessment Appeal with the Board of Equalization

If you are not satisfied with your assessed value, it is your right as a property owner to file an appeal with the Ada County Board of Equalization (BOE). Using the attached form, factually and concisely state the reason for your appeal and include/attach the market documentation you have gathered in support of your opinion. The hearing box on the appeal form must be answered – if left blank, an appeal hearing will NOT be scheduled. An appeal hearing is not required. However, if you choose to have a hearing, be aware it will be scheduled in the hearing calendar’s first available opening and cannot be changed.

It is important we have the correct name, address, and phone number of the property owner, owner’s contact, and/or counsel in the event we need to contact them. THE PROPERTY OWNER (OR OWNER’S ATTORNEY, LICENSED IN THE STATE OF IDAHO) MUST SIGN THE APPEAL AND APPEAR AT THE HEARING. You may call witnesses to testify on your behalf within the allotted time frame.

Please return the completed appeal form to the Ada County Commissioners Office, 200 Front St., Boise ID 83702. You may also submit your form ONLINE, 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

Presenting Your Appeal to the Board of Equalization

For appeal hearings, BOE will consider any information you submit, provided it is data-driven and verifiable. This may include comparable sales, Comparative Market Analyses (CMAs), formal appraisals done for purchase or refinance, or data from other reliable sources. Because assessed values are "as of" January 1st, sales submitted in defense of your value opinion should have entered into contract or closed prior to January 1st. Sold properties should be as physically comparable to your property as possible. The appeal hearing is not a forum to protest property taxes since tax levies and amounts are not known at the time of appeal. The Board of Equalization will give your appeal due consideration based on the evidence you provide. If you request a hearing, be aware the Assessor’s value estimate is presumed to be correct. Statutorily the burden of proof in an assessment appeal is on the appealing party. Without relevant and reliable evidence proving the assessed value incorrect, the BOE cannot change the appraised value of your property.

Any documents or records you wish to submit for consideration must be provided a minimum of three (3) business days prior to your hearing date in order to allow the BOE an opportunity to review your evidence.

If you wish to appeal the denial or partial denial of an exemption, you must complete an Exemption Appeal Form available from the Commissioners’ web site.
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

SUBMIT ONLINE, EMAIL, MAIL, FAX OR DELIVER FORM TO:
Ada County Commissioners' Office
200 W. Front St. 3rd 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. Property Owner’s Name: _______________________________________________________
2. Appeal Contact’s Name: _______________________________________________________
   (If different from owner)
   Mailing Address for All Correspondence Relating to Appeal:
   3. Mailing Address: __________________________________________ City: ____________ State: ___ Zip: ______
   4. Daytime Phone: __________________________________________ Email Address: ____________________________

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

PROPERTY INFORMATION

5. Parcel # (one parcel per form) ________________________________________________
   (From Assessment Notice – top ½, right-hand side)

6. Property Address: ____________________________________________________________

7. Property's total purchase price: $ _______________ Date of purchase: __/____/____

8. Taxpayer’s opinion of Full Market Value: $ _______________ (as of January 1st of the taxable year)

   * You must check all that apply below. Do not leave blank *

9. Do you wish to present oral testimony at a hearing before the board? (A hearing is not required*)
   □ Yes □ No

10. If “YES”, who will speak before the Board of Equalization: □ Yourself □ Counsel (not required) _______________________

   *If left blank, a hearing will NOT be scheduled. Hearings are scheduled between the 4th Tuesday in June through the 2nd Monday in July. A hearing date and time will be scheduled in the hearing calendar’s first available opening and cannot be changed due to the statutory time frame to hear all appeals. Although every effort is made to provide as much notice as possible for these hearings, we STRONGLY suggest you contact the Commissioners’ office to confirm the date and time of your hearing. If you are unable to attend the hearing on the date and time scheduled, your appeal will be decided upon the evidence submitted. Any additional documentation must be received by our office at least 3 business days prior to your hearing.

11. Factual reason for this appeal (use additional pages if necessary to attach evidence):
    Please note: Under Idaho law, the burden of proof is upon the property owner to prove that the assessed value is not the true and fair market value. Please refer to cover letter.

__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________

12. Signature of Property Owner ________________________________________________
    Or Company Officer ______________________________________________________
14. Date / / Mo/Day/Yr

FAILURE OF THE PROPERTY OWNER TO SIGN and complete this form may result in rejection or denial of the application.