



BANNOCK COUNTY Assessed Value Appeal Form

A copy of the Assessment Notice must accompany this application.

THIS FORM MUST BE RECEIVED ON OR BEFORE 5:00 P.M. ON THE DATE INDICATED ON YOUR ASSESSMENT NOTICE

Mail, Email, Fax,
or deliver
COMPLETED form
(appeal form
& a copy of
assessment) to:

Bannock County Commissioners
624 E. Center St., Room 101
Pocatello, Idaho 83201

Email: boe@bannockcounty.us
Fax: 208-236-7363
Phone: 208-236-7496

Appeal forms can be placed in the white drop box in front of the Courthouse at 624 E. Center St.

FAQ can be found at: <https://www.bannockcounty.us/boefaq>

APPELLANT INFORMATION

*****PLEASE PRINT*****

Appellant is: An Individual Partnership Corporation Trustee Other

Owner's Name _____ Owner's Phone _____

Mailing Address _____ City _____ State _____ Zip _____

Email Address _____

Who will represent the Appellant before the Board of Equalization: You Other _____

If "Other", Name: _____ Contact's Phone _____

Preferred Method of Contact: Email _____ Phone _____

PROPERTY INFORMATION

List all parcels numbers you are appealing. (Use an additional piece of paper if necessary.) Please attach an Assessment notice for **EACH** parcel you are appealing: _____

If you have more than one parcel, you must submit your appeal/testimony in writing. Your appeal/testimony will be examined by the Board of Equalization and a Notice of Action will be mailed to you.

Property Address **OR** Parcel #: _____

Property's total purchase price (optional): \$ _____ Date property was purchased: ____/____/____
Month/Day/Year

Assessor's appraised market value: \$ _____ Taxpayer's opinion of market value: \$ _____

Property Type: Residential? **Y / N** Is this property owner occupied? **Y / N** Is this a rental property? **Y / N**

Have you attached a recent appraisal? **Y / N** (Appeals with a recent appraisal will be examined by the Board of Equalization and a Notice of Action will be mailed to you.)

Factual or legal reason for this appeal; why do you think the market value is incorrect. (Attach supplemental documentation. Use additional pages if necessary.)

Date: _____

Signature of property owner (or designated representative)



Please submit your completed appeal form along with a copy of your assessment notice to the Bannock County Commissioners Office through one of the following methods: email boe@bannockcounty.us; fax: 208-236-7363; US Mail or place in Drop Box located at: 624 E. Center Street, Room 101, Pocatello, ID 83201.

COMPLETED FORMS MUST BE RECEIVED OR POSTMARKED NO LATER THAN 5:00 P.M. ON JUNE 28, 2021.

Understanding your Assessed Value: The Assessor is required by Idaho state law to assess every 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 include a personal visit to the property. The home sales information is gathered from the multiple listing service, property owners, realtors, builders, developers, and independent appraisers.

Discussing your Assessed Value with the Appraiser: If you feel your assessed value is higher than what your property would sell for on the open market, we encourage you to contact the Assessor's office. The appraiser assigned to assess your property will consider any evidence you wish to submit. The best evidence is: sales from similar properties, appraisals, unique characteristics of your property, sales data from the marketplace, written analysis from a realtor, or other professional sources.

Board of Equalization: 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 Bannock County Board of Equalization (BOE). The appeal will address the market value of your property. An appeal to the BOE is not a forum to protest property taxes. The appeal form is attached to this document and must be submitted through approved methods. (see first paragraph)

Accurate Contact Information: It is very important that we know the correct parcel number, owner's name, address, and phone number of the property owner or the property owner's counsel so that we may contact them, if necessary.

Presenting an Appeal to the Board of Equalization: In appealing 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 on the taxpayer to show that they are entitled to the relief claimed.*

Once a hearing has been scheduled, please provide **five (5) copies** of all records and/or evidence that you wish to submit in support of your appeal. All evidence must be received three (3) business days prior to the BOE hearing date. You are required to prove that the assessed value is not market value through a factual or legal reason.

In presenting an appeal, the best evidence is: sales from similar properties, appraisals, unique characteristics of the property, sales data from the marketplace, written analysis from a realtor, or other professional sources; state your appeal objectively and factually.