



# 2020 Request for Review—Locally Assessed Real Property

Submit this form to the Summit County Auditor's office by the later of 45 days from receipt of your valuation notice or September 15, 2020.

## Property Owner & Agent Information

Owner's name:	Home phone:	Work phone:	Email:
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Mailing address:

City:	County:	State:	Zip:
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Name of agent representing owner (if applicable):	Agent's phone:	Agent's Email:
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## Property Information

Parcel/account number:	Property type: <input type="checkbox"/> Residential <input type="checkbox"/> Vacant land <input type="checkbox"/> Other: <input type="checkbox"/> Commercial <input type="checkbox"/> Agricultural
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Physical address:

City:	County:	State:	Zip:
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- Market value as shown on the *Notice of Valuation and Tax Change*: \$ \_\_\_\_\_
- Owner's estimate of market value: \$ \_\_\_\_\_
- Basis of owner's estimate of market value:  Cost  Income  Comparable sales  Other:
- Was this property modified in any way during the prior calendar year?  Yes  No  
a) If yes, describe the modification(s). Please attach additional pages if necessary: \_\_\_\_\_

## Reason for Appeal (please attach evidence, including appraisal reports, closing documents, etc.)

<input type="checkbox"/> Recent purchase of property	<input type="checkbox"/> Recent Sales of comparable properties
<input type="checkbox"/> Recent appraisal of property	<input type="checkbox"/> Capitalized income derived from commercial property
<input type="checkbox"/> Misclassification	<input type="checkbox"/> Assessment equity
<input type="checkbox"/> Cost to construct	<input type="checkbox"/> Other: _____

## Taxpayer Rights

- I do not wish to appear before the County BOE. I wish to have the Board's decision based on consideration of the information submitted. If I am not satisfied, I understand that I retain the right to appeal to the State Tax Commission
- I understand that if this appeal involves a qualified real property, the inflation adjusted value may alter the burden of proof. Please contact the county for more information on burden of proof (see below), or the process to obtain inflation adjusted value.

## Certification & Signature

I certify that all statements here and before the Board are true, complete, and correct to the best of my knowledge. I understand that all information submitted to the Board, and the decision of the Board, are public records. If the Board is unable to make a decision prior to November 30, I am still responsible to pay all the taxes due to avoid penalties and interest. If a refund is necessary it will include interest starting January 1.

Owner/Agent signature	Date (mm/dd/yyyy)
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Owner/Agent printed name
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Authorization attached (if signature is from someone other than the owner)

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## **Burden of Proof**

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At the county BOE hearing, if the property is **not a qualified real property**, the taxpayer carries the burden of proof, unless the county assessor asserts a **greater** fair market value than the original assessed value. In that instance, **the county assessor carries the burden of proof**, and the original assessed value will lose the presumption of correctness. **If both parties argue against the original assessed value, both parties carry the burden of proof.**

If the property is a **qualified real property**, the burden of proof lies with the **county assessor** if they assert a fair market value **equal to or greater than the inflation adjusted value**, which is presumed to equal fair market value. If the **taxpayer asserts a lower fair market value** than the inflation adjusted value, **the burden of proof lies with the taxpayer**. **If both parties argue against the inflation adjusted value, both parties carry the burden of proof.**

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## **COVID-19 Information**

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To slow the spread of COVID-19, Summit County BOE hearings will be conducted remotely via technology. The County will provide further instruction on how to attend your hearing remotely if you choose to appear before the Board. In limited circumstances, and at the discretion of the County, in-person hearings may be held. These in-person hearings are subject to applicable health advisories and participants will be required to wear masks throughout the proceedings.