

The County's Evidence "That's NOT What They Said Before"

At least 10 business days prior to your hearing before the Board of Assessment Appeals (BAA), the County is required to provide you with a copy of all documentation that it plans to use at your hearing.* Typically, the County will provide you with a written appraisal of your property.

When you look at the County's appraisal for your BAA hearing, you might notice that it's different than the information you received from the County when you protested your value to the assessor, the County Board of Equalization or the Board of County Commissioners. For example, the County's appraisal for the BAA hearing may include sales of different comparable properties than the sales the County provided to you when you previously protested. The County's appraisal for the BAA hearing might even include a different value for your property than the final value that the County reached when you protested to the County.

Is there anything wrong with this? Not at all. Your BAA hearing is considered a "de novo" hearing. This means that it's a "new" hearing. Either party may provide new and different information for the BAA hearing than the information that was previously used.

Why would this happen? The most common reason has to do with the County's use of a different appraisal method for the BAA hearing than the appraisal method used by the County when you previously protested your value. When you previously protested your value, the County probably used an appraisal method known as "mass appraisal". Mass appraisal is a widely accepted tool for the valuation of property for the purposes of taxation. It involves the use of statistical modeling to come up with property values. The appraisal method used by the County for a BAA hearing is typically a "property specific" appraisal.

The important thing for you to recognize for your BAA hearing: Prepare for your BAA hearing based on the information the County provides for your BAA hearing. For example, review the properties used as comparable sales in the County's appraisal submitted for the BAA hearing to see if they are truly comparable to your property. Don't worry about the comparable sales used by the County when you previously protested your value to the assessor, the County Board of Equalization or the Board of County Commissioners (unless they are also used in the appraisal submitted by the County for the BAA hearing). The hearing will not focus on the comparable sales previously used by the County when you protested your value to the County.

* Board Rule 11 requires BOTH parties (which includes you, as the Petitioner) to exchange all documentation that will be used at the hearing at least 10 business days prior to the hearing.