



ADA COUNTY

COMMISSIONERS'
OFFICE

200 W. Front Street
Boise, Idaho 83702
(208) 287-7000
Fax: 287-7009

boccl@adacounty.id.gov
www.adacounty.id.gov

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

EMAIL, MAIL, FAX OR DELIVER
COMPLETED 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. 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 1/2, 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 you are unable to attend the hearing on the date and time scheduled, you may provide additional documentation 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)* _____

18. _____
Signature of Property Owner
19. Date ____/____/____
Mo/Day/Yr