



# ADAMS COUNTY ASSESSOR

Stacy Swift Dreyer, Assessor

## Understanding your Assessed Value

The Assessor is required by state law to place current market value on all taxable property each year. This value is determined by an appraisal process, which includes analyzing construction costs, reviewing recent sales data, and may require a personal visit to the property. The sales information is gathered from the multiple listing service, property owners, realtors, builders, developers and independent appraisers.

## Discussing your Assessed Value with an Appraiser

If you feel that your assessed value is higher than what your property would probably sell for on the open market, then we encourage you to contact the Assessor's office and schedule a time to discuss your assessed value with one of our Appraiser's. We would like an opportunity to address your concerns.

## Board of Equalization (Filing the Appeal)

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 Adams County Board of Equalization. The appeal will only address the market value of your property. An appeal to the Board is not a forum to protest property taxes.

## Appeal Forms

A copy of your Assessment Notice must accompany your application. Please return the completed appeal form to the Adams County Commissioner's Office, 201 Industrial Ave, or by mail to PO Box 48, Council, Id. 83612. Completed forms must be filed on or before the 4th Monday of June at 5:00 p.m.

## Contact Person

There is a place on the appeal form to list a contact person. It is very important that we know the correct name, address and phone number of the property owner or the property owner's representative so that we may contact them, if necessary.

## Presenting your Appeal to the Board of Equalization

In a challenge to 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 upon the taxpayer to show that they are entitled to the value claimed.

When you arrive for your hearing, please have five (5) copies of all records and/or evidence that you wish to submit in support of your appeal. (One for each Board Member, one for the Assessor, one for yourself)

In short, you must prove that the assessed value is not market value through a factual or legal reason. In presenting your appeal, the best evidence is typically sales data from the marketplace, written analysis from a realtor or other professional source.

The Board of Equalization will give your case due consideration based on your evidence.



# ADAMS COUNTY ASSESSMENT APPEAL FORM

A copy of the Assessment Notice must accompany this application.

**THIS FORM MUST BE RECEIVED ON OR BEFORE 5:00 p.m. THE 4<sup>TH</sup> MONDAY IN JUNE**

**MAIL, FAX OR DELIVER COMPLETED FORM TO:** Adams County Commissioner's Office  
201 Industrial Ave, PO Box 48, Council, Id. 83612, Fax: (208)253-4880

**QUESTIONS? CONTACT:** Adams County Assessor's Office  
201 Industrial Ave, Council, Id. 83612 (208)253-4271, Option 2

## APPELLANT INFORMATION

1. Appellant is:  An Individual  Partnership  Corporation  Trustee  Other \_\_\_\_\_

2. Owners Name: \_\_\_\_\_ Owner's Phone: \_\_\_\_\_

3. Owner's Email: \_\_\_\_\_ Owner's Fax: \_\_\_\_\_

4. Mailing Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

5. Name: \_\_\_\_\_ Phone: \_\_\_\_\_  
*(if different from owner)*

6. Mailing Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

## PROPERTY INFORMATION

Parcel # (one per form) RP

7. Property Address: \_\_\_\_\_

8. Property's Total Purchase Price: \$ \_\_\_\_\_ 9. Date Property Purchased: \_\_\_\_/\_\_\_\_/\_\_\_\_

10. Taxpayer's Opinion of Market Value: \$ \_\_\_\_\_ 11. Property Type:  Residential  Other

12. Do you wish to present testimony at a hearing before the board:  In Person  Phone  
*You will be notified of the scheduled hearing date and time.*

13. Who will represent the Appellant before the Board of Equalization:  Yourself  Other \_\_\_\_\_

14. Factual or legal reason for this appeal (attach supporting evidence & additional pages, as needed):  
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15. \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_  
*Signature of property owner (or designated representative)*

## COUNTY USE ONLY

**Notice of Action** The following reflects the decision of the Adams County Board of Equalization.

Assessor's Value Affirmed- NO Change

Market Value has been changed by the following \_\_\_\_\_ Land \_\_\_\_\_ Improvement \_\_\_\_\_

\_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

*Adams County Board of Equalization Signature* 5/2016