

**Petition to Local Board of Review
Equalization Session: Special or Alternative Method**

This petition must be filed or mailed to your city or county assessor from October 9 through October 31 for the Special Equalization Session. It must be postmarked no later than October 31. If an Alternative Method is approved, petitions must be postmarked no later than November 4. Contact information for all assessors can be found at the Iowa State Association of Assessors website: <https://www.iowa-assessors.org>.

For use by Board of Review Only
Petition number: _____
Class: _____
Parcel number: _____
Alternative Method:

To the Board of Review for (jurisdiction) _____ of the State of Iowa, the undersigned (print name), _____, as owner or duly authorized agent of the following described real estate: _____

with the property address: _____

does hereby object to the increase in the value imposed upon said property as the result of the 20 ____ final equalization order issued by the Iowa Department of Revenue (IDR). This petition contends that the application of IDR's final equalization order to the above described property will result in such property being valued in excess of that permitted under section 441.21 of the Iowa Code, based on the following facts: _____

It is hereby requested that the 20 _____ value of the above described property be established at \$ _____, which is its actual value and is a fair assessment.

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this document, and, to the best of my knowledge and belief, it is true, correct, and complete.

An oral hearing is requested: Yes: No:

Mailing address: _____
City: _____ State: _____ ZIP: _____
Signature (Owner or Duly authorized agent): _____ Date: _____
Day phone: _____ Cell: _____ Email: _____

FOR USE BY BOARD OF REVIEW:

Action taken: _____ Date: _____

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Iowa Admin. Code r. 701-71.15(1) Final equalization order and appeals

IDR shall issue a final equalization order by mail to the county auditor by October 1 of each odd-numbered year, unless for good cause it cannot be issued until after October 1.

Iowa Code section 441.49(4) Special session of the local board of review

The local board of review shall reconvene in special session from October 10 to November 15 for the purpose of hearing the protests of affected property owners or taxpayers within the jurisdiction of the board whose valuation of property if adjusted pursuant to the equalization order issued by the department of revenue will result in a greater value than permitted under section 441.21. The board of review shall accept protests only during the period of time from October 9, to and including October 31. The board of review shall limit its review to only the timely filed protests. The board of review may adjust all or a part of the percentage increase ordered by the department of revenue by adjusting the actual value of the property under protest to one hundred percent of actual value. Any adjustment so determined by the board of review shall not exceed the percentage increase provided for in the department's equalization order. The determination of the board of review on filed protests is final, subject to appeal to the property assessment appeal board. A final decision by the local board of review, or the property assessment appeal board, if the local board's decision is appealed, is subject to review by the director of revenue for the purpose of determining whether the board's actions substantially altered the equalization order. In making the review, the director has all the powers provided in chapter 421, and in exercising the powers the director is not subject to chapter 17A.

Iowa Admin. Code r. 701-71.16(3) Alternative method of implementing equalization orders

If an alternative method of applying the final equalization order is approved by IDR, the special equalization session of the local board of review to hear equalization protests shall be extended to November 30. In such instances, protests may be filed up to and including November 4.

Iowa Code section 441.21(3)(b)(2) Actual, assessed, and taxable value

For assessment years beginning on or after January 1, 2018, the burden of proof shall be upon any complainant attacking such valuation as excessive, inadequate, inequitable, or capricious. However, in protest or appeal proceedings when the complainant offers competent evidence that the market value of the property is different than the market value determined by the assessor, the burden of proof thereafter shall be upon the officials or persons seeking to uphold such valuation to be assessed.

For information regarding appeals to the Property Assessment Appeal Board or district court, please see Iowa Code sections 441.37A - 441.39.