

INSTRUCTIONS FOR COMPLETING AN APPEAL  
TO THE BOARD OF REVISION COMPLAINT AGAINST THE VALUATION

\*Supporting documentation on how you arrived at your opinion of value is required \*

- Any parcel(s) not in the name of an individual(s) (i.e., trusts, corporations, LLC, partnership, etc.) please consult an attorney before filing your complaint.
- Please type or print all information.
- Carefully read the instructions on the back of the form.
- A complaint may be dismissed if the information is not completely filled in.
- The Board of Revision hears complaints on the current market value of your property, not on the tax dollars you pay.
- Notices will be sent by certified mail or by email and regular mail if an email address was provided on the complaint, only to those parties listed on the complaint.
- Any information submitted with your complaint will become part of the permanent record.
- The County Auditor, as Secretary of the Board, shall give notice of each complaint in which the stated request for change is \$50,000 (fifty thousand dollars) market value or more, to the Board of Education whose school district would be affected by change of value.
- Evidence of valuation must relate to the total value of the parcel of property, including both land and building. For example: If your land is overvalued, but your buildings are undervalued in a like amount, there will not be justification for a reduction in value.
- The Board of Revision may increase, decrease or leave the total value of any parcel included in the complaint.