Petition to Local Board of Review
Regular Session

This petition must be filed or mailed to your city or county assessor from April 2 to and including April 30. It must be postmarked no later than April 30. Contact information for all assessors can be found at the Iowa State Association of Assessors website: (www.iowa-assessors.org).

For use by Board of Review only

Petition number: _____

Class: _____

Parcel number: _____

To the Board of Review for (jurisdiction) _____ of the State of Iowa, the undersigned (print name), _____, as owner or aggrieved taxpayer of the following described real estate: _____ with the property address: _____ and as such, liable for the payment of taxes thereon, do hereby respectfully object to the assessment made against said real estate as of current year January 1, 20 _____, in the sum of (enter total assessment) $ _____ for the following reasons, and upon the following grounds: Check and complete all grounds that apply—minimum one required—see instructions on back.

☐ 1. That said assessment is not equitable as compared with assessments of other like property in the taxing district. Address and assessment of representative number of comparable properties:

_____ Assessed at: $ _____

_____ Assessed at: $ _____

_____ Assessed at: $ _____

_____ Assessed at: $ _____

_____ Assessed at: $ _____

☐ 2. That said property is assessed for more than the value authorized by law.
Actual value: $_____

☐ 3. That said property is not assessable, is exempt from taxes, or is misclassified. Reason for exemption, misclassification, or non-assessment: _____

☐ 4. That there is an error in the assessment. List of errors: _____

☐ 5. That there is fraud or misconduct in the assessment. The fraud or misconduct must be specifically stated:
_____

I, the undersigned respectfully request that the assessment made against said real estate be adjusted accordingly based upon the facts presented. I 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: _____

Phone: _____ Cell: _____ Email: _____

FOR BOARD OF REVIEW:

Action Taken: _____ Date: _____

Iowa Code section 441.37(1)-(2)(a) Protest of assessment—grounds.

1. a. (1) Any property owner or aggrieved taxpayer who is dissatisfied with the owner's or taxpayer's assessment may file a protest against such assessment with the board of review on or after April 2, to and including April 30, of the year of the assessment. In any county which has been declared to be a disaster area by proper federal authorities or that is the subject of a state of disaster emergency proclamation by the governor after March 1 and prior to May 20 of said year of assessment, the board of review shall be authorized to remain in session until July 15 and the time for filing a protest shall be extended to and include the period from May 1 to June 5 of such year. The protest shall be in writing on forms prescribed by the director of revenue and, except as provided in subsection 3, signed by the one protesting or by the protester's duly authorized agent. The taxpayer may have an oral hearing on the protest if the request for the oral hearing is made in writing at the time of filing the protest. The protest must be confined to one or more of the following grounds:
   (a) That said assessment is not equitable as compared with assessments of other like property in the taxing district.
   (b) That the property is assessed for more than the value authorized by law.
   (c) That the property is not assessable, is exempt from taxes, or is misclassified.
   (d) That there is an error in the assessment.
   (e) That there is fraud or misconduct in the assessment which shall be specifically stated.

   (2) If the local board of review, property assessment appeal board, or district court decides in favor of the property owner or aggrieved taxpayer and finds that there was fraud or misconduct in the assessment, the property owner's or aggrieved taxpayer's reasonable costs incurred in bringing the protest or appeal shall be paid from the assessment expense fund under section 441.16.

   (3) For purposes of this section, "costs" include but are not limited to legal fees, appraisal fees, and witness fees.

   (4) For purposes of this section, "misconduct" means the same as defined in section 441.9.

2. a. A property owner or aggrieved taxpayer who finds that a clerical or mathematical error has been made in the assessment of the owner's or taxpayer's property may file a protest against that assessment in the same manner as provided in this section, except that the protest may be filed for previous years. The board may correct clerical or mathematical errors for any assessment year in which the taxes have not been fully paid or otherwise legally discharged.

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, see Iowa Code sections 441.37A–441.38.