

**INSTRUCTIONS**  
**RESIDENTIAL PETITION FOR REVIEW OF VALUATION**

Read these instructions before completing the petition.  
Remember to keep a copy of the form for your records.

Use the Petition for Review to appeal the full cash (market) value or classification of property shown on the Notice of Valuation.

- Information necessary to complete this petition is contained on the Notice of Valuation. Additional information regarding your property value or classification may be obtained from the County Assessor in the county in which the property is located.
- You may file an appeal on your own or name an agent to represent you in the administrative appeals process. If an agent is designated, an Agency Authorization form (DOR 82130AA) must accompany the Petition for Review.

**COMPLETING THE FORM**

- Complete items 1 through 8 where applicable and **keep a copy for your records**.
- You are required to notify the Assessor if you rent your property to someone other than a family member as defined in A.R.S. § 42-12053(A). Indicate this in Item 2.
- You **MUST** state the method or methods of valuation on which you are basing your appeal and provide substantial information justifying your opinion of value in item 5.

If your appeal is based on:

1. **The market sales approach**, include the full cash value for at least one comparable property within the same geographic area as the property in question, or the sale of the property in question.
  2. **The cost approach**, include all costs (materials, labor, architectural fees, construction finance costs, builder's profit, etc.) to build or rebuild your residence, plus the land value.
- You may request a meeting with the County Assessor by checking the appropriate box in item 8. If you are unable to meet with the Assessor at the time and place set by the Assessor, you may submit written evidence to support the petition before the date of the meeting. All issues raised must be included on the Petition for Review.
  - **Keep a copy of all information that is submitted to the Assessor.**

**STEP I - APPEALS TO THE ASSESSOR**

- **FILING DEADLINE:** File petition with the County Assessor in the county in which the property is located within sixty days of the date postmarked on the Notice of Valuation.
- **IN ALL COUNTIES:** Mail or hand deliver one copy of the completed petition to the County Assessor of the county in which the property is located. **Keep a copy for your records (and for use in possible further appeals).**

**CONTINUED ON NEXT PAGE**

- The Assessor reserves the right to reject any petition not meeting statutory requirements. If the Assessor rejects your petition, you may file an amended petition within fifteen days after the rejection notice was mailed:
  1. If mailed on or before June 15, an amended petition may be filed with the County Assessor.
  2. If mailed after June 15, an amended petition may be filed with the State Board of Equalization in Maricopa and Pima Counties or the County Board of Equalization in all other counties.
- The Assessor must rule on all appeals no later than August 15. If your request is denied, you may file an appeal with the County Board or State Board of Equalization.

## **STEP II - APPEALS TO EITHER THE COUNTY OR STATE BOARD OF EQUALIZATION**

- Appeals in Maricopa and Pima Counties **MUST** be filed with the **STATE Board of Equalization (SBOE)**. If you are a tax agent, contact the SBOE at (602) 364-1600 for the SBOE number required in item 4. Appeals in all other counties **MUST** be filed with the **COUNTY Board of Equalization** in the county in which the property is located.
- File the Petition for Review within twenty-five days after the Assessor's decision is mailed. In Maricopa and Pima counties, rules of the SBOE containing filing requirements can be obtained by calling (602) 364-1600 or by accessing the State Board's Website @ <http://www.sboe.state.az.us>. For appeals filed in Maricopa and Pima counties, include a copy of the Assessor's original Notice of Valuation.
- You may request that your appeal to the SBOE be reviewed "On The Record" by checking the appropriate box in item 8 of the petition form. There will be no appearances before the Board and no oral testimony will be permitted. You may submit written evidence for consideration.
- Include a copy of the Agency Authorization form, if applicable, and the Assessor's decision with the petition if it is on a separate form. **Keep a copy of all information that is submitted to the Board.**
- Both the State and County Boards of Equalization must rule on all appeals no later than October 15.

## **APPEALS TO TAX COURT**

- If you have filed an appeal through the administrative appeals process, you may appeal to the Tax Court within sixty days of the mailing date of the most recent administrative decision. If you file an appeal with the Court, the administrative appeals process is suspended pending a determination by the Court.
- If you have not started the administrative appeals process, you may appeal directly to the Tax Court on or before December 15 of the valuation year.
- If you are dissatisfied with the valuation or classification of your property as determined by a *County Board of Equalization*, or if your petition is denied by the County Board of Equalization, either in whole or in part, you may appeal directly to Court within sixty days after the date of mailing of the decision, or by December 15, whichever is later.
- If you are dissatisfied with the valuation or classification of your property as reviewed by the *State Board of Equalization*, you may appeal to Court within sixty days after the date of mailing of the State Board's final decision.

**RESIDENTIAL PETITION FOR REVIEW OF VALUATION**

PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

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FILED FOR TAX YEAR \_\_\_\_\_

See instructions for complete filing requirements.

- The County Assessor reserves the right to reject any petition not meeting statutory requirements. Only one petition for each parcel will be accepted. Any duplicate petitions will be returned.

**COMPLETE SECTIONS 1 THROUGH 8 WHERE APPLICABLE. TYPE OR PRINT.**

1. DATE FILED \_\_\_\_\_ COUNTY \_\_\_\_\_ PARCEL NUMBER \_\_\_\_\_

2A. IF THIS PROPERTY IS RENTED TO SOMEONE OTHER THAN A FAMILY MEMBER, CHECK HERE . 2B. MULTIPLE PARCELS? YES NO

3A. OWNER'S NAME	3B. MAIL DECISION TO (IF DIFFERENT THAN 3A):
NAME _____	NAME _____
ADDRESS _____	ADDRESS _____
CITY, STATE, ZIP CODE _____	CITY, STATE, ZIP CODE _____

3C. IF OWNERSHIP HAS CHANGED CHECK HERE . ATTACH RECORDED DOCUMENTATION.

4. PETITION COMPLETED BY: (Specify: owner, Agent, Attorney, etc.) \_\_\_\_\_

NAME _____	TELEPHONE _____
ADDRESS _____	CITY, STATE, ZIP CODE _____

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER \_\_\_\_\_ SBOE NUMBER \_\_\_\_\_

5. BASIS FOR THIS PETITION: MARKET SALES APPROACH COST APPROACH OTHER (explain below)

Additional documents submitted must contain the parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the classification.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

6. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	PROPERTY CLASS _____	ASMT RATIO _____
7. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	PROPERTY CLASS _____	ASMT RATIO _____

8. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT. TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE.

**FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY):**  
If you want this appeal to be heard "On The Record" check here. This means that **neither you, the Assessor, your Agent, or Attorney (if applicable)** will appear before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal to the SBOE.

X \_\_\_\_\_  
SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE

TELEPHONE \_\_\_\_\_ EMAIL ADDRESS \_\_\_\_\_

<b>ASSESSOR'S DECISION</b>	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	PROPERTY CLASS _____	ASMT RATIO _____
BASIS FOR DECISION: _____				
_____				
_____				
DATE RECEIVED _____	DATE DECISION MAILED _____	REVIEWED BY _____	ASSESSOR OR CHIEF DEPUTY _____	
<b>COUNTY BOARD OF EQUALIZATION DECISION</b>	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	PROPERTY CLASS _____	ASMT RATIO _____
BASIS FOR DECISION: _____				
_____				
_____				
DATE RECEIVED _____	DATE DECISION MAILED _____	CHAIRMAN OR CLERK OF THE BOARD _____		

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