

Iowa Property Assessment Appeal Board

Appeal Form Instructions

This form is for filing a paper appeal with the Property Assessment Appeal Board (PAAB).

- You can file an appeal electronically using PAAB's eFile system. To learn about filing an appeal electronically visit <https://paab.iowa.gov>.

When to Appeal

- If the board of review adjourns on or before May 31, file the appeal on or before June 20.
- If the board of review adjourns after May 31, file the appeal within 20 calendar days of the adjournment date.
 - If June 20th or the 20th day after board of review adjournment falls on a Saturday, Sunday, or holiday, you must file the appeal on the next available business day.
- You must make sure your appeal is timely filed. *Don't* wait until the last day. The filing deadline is statutory and cannot be extended. Read Iowa Code § 441.37A for more information.

What to File

- The appeal form (2 pages).
- Evidence to support your appeal can be filed with the appeal form, but also can be filed later. When PAAB schedules your hearing or written consideration, the scheduling notice will have a deadline and instructions for submitting exhibits.

Mail Completed form to:

PAAB
PO BOX 10486
Des Moines, IA 50306

What Happens After I File an Appeal

Read **the PAAB Process** at <https://paab.iowa.gov/protest-appeal-assessment/paab-process> for more information about what happens after filing a PAAB appeal.

Read PAAB's administrative rules available at <https://paab.iowa.gov/law-and-other-resources>.

- If you fail to follow PAAB's administrative rules it may be detrimental to your appeal.

Questions?

If you have any questions during the appeal process, please contact PAAB

Mailing Address
PAAB
PO Box 10486
Des Moines, IA 50306

Physical Address
Hoover State Office Building
1305 E Walnut St
Des Moines, IA 50319

(515) 725-0338
<https://paab.iowa.gov>
paab@iowa.gov
Hours: M-F 8:00 AM – 4:30 PM (CST)

Property Assessment Appeal Board
2024 Appeal from Board of Review Action

For PAAB Use Only	Docket No: _____	Filed by: Mail / In Person
	Filed/Postmark Date: _____	Scanned/eFiled Date: _____

Section 1 – Taxpayer/Appellant Information

Taxpayer/Appellant Name _____

Mailing Address (Street/PO Box, City, State, Zip) _____

Daytime Phone Number _____ Email Address _____

Section 2 – Attorney/Legal Representative Information

Only complete this section if the taxpayer/appellant will be represented by an attorney or other authorized representative. The attorney or representative will be sent all filings in this appeal.

Attorney/Legal Representative Name _____

Mailing Address (Street/PO Box, City, State Zip) _____

Daytime Phone Number _____ Email Address _____

Section 3 – Property Information

Enter the information about the property you are appealing.

- If you are appealing multiple parcels, you may combine the appeals on one appeal form if the parcels are contiguous and under the same ownership. Attach a list of the parcels and addresses being appealed as needed.
- If applicable, provide the docket number of any pending prior year appeal on the property.

Board of Review _____

Parcel Number(s) _____

Property Address & City _____

Property Classification _____

Property Type _____

Docket number of open, prior-year appeal (if applicable) _____

Section 4 – Claim(s) on Appeal

Select the grounds you are appealing and write a short statement of your appeal.

- You may make the same claim(s) you made to the board of review and/or add new claims. Read grounds for appeal at <https://paab.iowa.gov/appeal-grounds-burden-proof> for more information.
- You may amend the appeal grounds once within 20 days after filing. Read PAAB Admin. R. 701–115.2(3).

- | | |
|--|---|
| <input type="checkbox"/> Inequity in the assessment. | <input type="checkbox"/> Error in the assessment. |
| <input type="checkbox"/> Assessed for more than authorized by law. | <input type="checkbox"/> Fraud or misconduct in the assessment. |
| <input type="checkbox"/> Not assessable, exempt, or misclassified. | |

Write a short and plain statement of your claim(s). Attach another sheet if necessary.

Section 5. Relief Sought

State the value you claim is the property's correct assessed value.

- If the property is assessed for more than \$3 million, you will be required to enter into a Hearing Scheduling & Discovery Plan within 60 days of the Notice of Appeal. Read PAAB Admin. R. 701-115.6.

Total \$ _____ Land \$ _____ Building \$ _____

Section 6. Hearing Request

Select how you would like PAAB to consider your appeal. If you request a hearing and do not attend or ask for a continuance, PAAB is required to dismiss your appeal.

- In-person hearings** are held in Des Moines, IA.
- Telephone hearings** are conducted by toll-free conference call.
- Videoconference hearings** are conducted online using Google Meet.
- Written Considerations** *don't* have hearings. PAAB considers the appeal based on the written information the parties submit.

By filing this Appeal, you acknowledge you have read and agree to follow PAAB's Administrative Rules, available at <https://paab.iowa.gov/law-and-other-resources>.

Signature _____ Date _____