

Iowa Property Assessment Appeal Board

Appeal Questionnaire Instructions – Appellant

Instructions

Appellants (property owners or taxpayers) may use this optional questionnaire to provide evidence for a PAAB appeal. The questions are often relevant to appeal claims. They may help you in preparing your other evidence and testimony. But these questions may not address all issues related to your appeal. You may submit additional evidence supporting your responses to this questionnaire. You will need to decide what evidence to submit.

PAAB cannot provide you with legal advice. This questionnaire should not be considered legal advice. If you need legal advice, you should consult an attorney.

1. Answer the appropriate questions.
 - Review your PAAB appeal. Only answer the Sections of the questionnaire that apply to the grounds you selected under Iowa Code section 441.37 (i.e., inequity, over assessment, etc.).
 - If you did not select a ground, or did not [amend your PAAB appeal](#) under Rule 701-115.2(3) to include a ground, skip the Section. For example, if you only appealed based on equity then you should only fill out Section 1 that relates to equity.
 - Review PAAB's webpage [Appeal Grounds & Burden of Proof](#) for more information.
2. Answer questions completely and accurately.
 - If you cannot answer a question state the reason why. For example: "Information is unavailable," "Unknown," "Not applicable," "Will provide by [date]," etc.
 - If you later determine information you provide is inaccurate or needs changed, file an amendment to the questionnaire as soon as possible.
3. [File this form with PAAB](#) and serve (provide) a copy to the opposing party.
 - File the form with PAAB as a Taxpayer Exhibit. Use PAAB's eFile system or mail it to the address below.
 - You must also serve (provide) a copy to the board of review. If you use PAAB's eFile system, the questionnaire will automatically be served on the board of review.
 - File and serve the questionnaire by the deadline for filing and serving exhibits. The deadline will be stated in your Notice of Hearing or Written Consideration, or Hearing Scheduling and Discovery Plan. If the questionnaire is not filed and served by the deadline, PAAB may not consider it.

Questions

If you have questions about this form or 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 Street
Des Moines, IA 50319

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

Appeal Questionnaire – Appellant

Docket No. _____ Parcel No. _____

Appellant _____ Appellee _____

I certify my response to this questionnaire is true and correct to the best of my knowledge. I read and understand the Appeal Questionnaire instructions.

Filer Name: _____ Date: _____

Phone: _____ Email: _____

Section 1 – The assessment is not equitable as compared with the assessment of other like property in the taxing district.

1. Did you select this claim on your appeal to PAAB? Yes No

If yes, answer this section; otherwise move to Section 2.

2. Why do you believe your property is not equitably assessed?

3. Value you believe is correct: _____

- Explain how you arrived at that value.

4. Do you believe the assessor has applied an assessing method in a non-uniform manner to “like” properties? Yes No

- If yes, describe what method you believe has not been uniformly applied.

5. Do you believe your property is assessed at a higher proportion of its actual value compared to other "like" property? Yes No
- If yes, do you have evidence of the actual values (sales prices) and assessed values of the subject property and other "like" property? Describe your evidence.

6. If the board of review has provided comparable properties, do you have comments about them?

7. Complete **Table 1 – Equity Comparables** on page 7.

Section 2 – The property is assessed for more than the value authorized by law.

1. Did you select this claim on your appeal to PAAB? Yes No
If yes, answer this section; otherwise, move to Section 3.

2. Value you believe is correct: _____

- Explain why you believe your assessment is excessive (too high) and how you arrived at the value you believe is correct. Describe any evidence you have for support.

3. Has the property been recently appraised? Yes No
- Date _____ Appraised Value _____
 - You may file any appraisal as an exhibit with this questionnaire.

4. Are you getting an appraisal or realtor's opinion of value for this appeal? Yes No

- If yes, when will it be completed? Date _____
- You may file the appraisal or realtor's opinion as an exhibit once it is complete.

5. Has the property sold in the last five years?..... Yes No

- Date _____ Purchase price _____
- Was the property listed (exposed to the market)? Yes No
- Describe the listing history and/or any unusual circumstances of the sale. For example, did the property's price change many times, was the sale a foreclosure, sale of multiple parcels, 1031 exchange, etc.

6. Have any updates, remodeling, additions, or repairs been completed on the property in the last five years? Yes No

- List updates, dates of completion, and costs, if available.

7. If the board of review has provided comparable properties, do you have comments about them?

8. Complete **Table 2 – Over Assessment Comparables** on page 8.

Section 3 – The property is not assessable, is exempt from taxes, or is misclassified.

1. Did you select this claim on your appeal to PAAB?..... Yes No

If yes, answer this section; otherwise, move to Section 4.

2. Why do you believe the property is not assessable, is exempt from taxes, or misclassified?

3. If you claim the property is exempt, what statutory section applies: _____

- Describe how the property qualifies for the statutory exemption.

4. Do you assert the property should be classified as agricultural real estate? Yes No

If yes, answer the following questions.

- Describe the property's agricultural use. What agricultural products are produced on the property? How much of the property is used for agricultural activities? How long has the agricultural use been occurring?

- Is the agricultural use done with an intent to profit? Describe the income produced from the agricultural use for the last five years. Describe any steps you have taken to make the operation profitable. Include any background or expertise you have in operating a profit-oriented agricultural operation.

- Do you own any other agricultural property used in conjunction with this property? If so, where is it located and how is it used in conjunction with this property?

- Describe any other uses of the property besides the agricultural use.

Section 4 – There is an error in the assessment.

1. Did you select this claim on your appeal to PAAB?..... Yes No
If yes, answer this section; otherwise, move to Section 5.

2. Specifically state the error you believe exists in the property's assessment. Describe any support for your belief. Provide photographs, cost estimates, and any other documents as exhibits.

3. Value you believe is correct: _____
• Explain how you arrived at that value.

4. Would you permit the Assessor to inspect the property? Yes No

Section 5 – There is fraud or misconduct in the assessment, which shall be specifically stated.

1. Did you select this claim on your appeal to PAAB?..... Yes No
If yes, answer this section.

2. Why do you believe fraud or misconduct occurred in assessing this property? Specifically state what law, administrative rule, or order do you believe was violated.

Section 6 – Additional Comments

Use this page to make additional comments about the appeal. Whenever possible, identify the appeal ground to which the comment applies. Attach additional pages if needed.

Table 1 – Equity Comparables

Use this table if you have an equity claim. Review information about an equity claim on PAAB’s website: [Appeal Grounds and Burden of Proof](#) and [Preparing Exhibits and Witnesses](#).

Equity Table Instructions

- 1. Find properties you think are similar to the appealed property. Sales searches and property record cards are typically available from the assessor’s website.
- 2. Complete the fields for each property: address, sale date, sale price (actual value), and total assessed value.
- 3. Complete any optional points of comparison using the fields for optional items 1 through 4. Examples of optional items include, but are not limited to, site size, age, size, basement finish, garage size, grade, or condition. You may also leave the optional items columns blank.
- 4. Submit the comparables’ property record cards as exhibits with this questionnaire. Otherwise, PAAB may take judicial notice of them by downloading the publicly available property record card or cost report from the assessor’s website.

Equity Comparable	Address	Sale Date	Sale Price (Actual Value)	Total Assessed Value	Optional Item 1	Optional Item 2	Optional Item 3	Optional Item 4
Appealed Property								
1								
2								
3								
4								
5								
6								
7								
8								

Table 2 – Over Assessment Comparables

Use this table if you have an over assessment claim. Review information about an over assessment claim on PAAB’s website: [Appeal Grounds and Burden of Proof](#) and [Preparing Exhibits and Witnesses](#).

Over Assessment Table Instructions

- 1. Find properties you think are similar to the appealed property. Sales searches and property record cards are typically available from the assessor’s website.
- 2. Complete the fields for each property: address, sale date, and sale price.
- 3. Complete any optional points of comparison using the fields for optional items 1 through 5. Examples of optional items include, but are not limited to, site size, age, size, basement finish, garage size, grade, or condition. You may also leave the optional items columns blank.
- 4. Submit the comparables’ property record cards as exhibits with this questionnaire. Otherwise, PAAB may take judicial notice of them by downloading the publicly available property record card or cost report from the assessor’s website.

Sales Comparable	Address	Sale Date	Sale Price	Optional Item 1	Optional Item 2	Optional Item 3	Optional Item 4	Optional Item 5
Appealed Property								
1								
2								
3								
4								
5								
6								
7								
8								