

Iowa Property Assessment Appeal Board

Appeal Questionnaire Instructions – Board of Review

Instructions

Appellees (boards of review) 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 the 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 the PAAB appeal. Only answer the Sections of the questionnaire that apply to the grounds the taxpayer raised under Iowa Code section 441.37 (i.e., inequity, over assessment, etc.).
 - If the taxpayer did not raise a ground, or did not amend their appeal to include a ground, skip the Section. For example, if they 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 Board of Review Exhibit using PAAB's eFile system.
 - Ensure the taxpayer is also participating in eFile, otherwise mail them a copy.
 - 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 – Board of Review

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. Describe why the board of review believes the property is equitably assessed. Describe evidence to support its belief.

2. If the taxpayer has provided comparable properties, does the board of review have comments about them?

3. Complete **Table 1 – Equity Comparables** on page 6.

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

1. Describe how the property was valued for the assessment, including information and methods used to set the assessment.

2. Is the board of review 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 an exhibit once it is complete.

3. Other than an appraisal or realtor's opinion, does the board of review intend to provide its own valuation of the property using typical valuation methods, such as adjusted sales? Yes No

- If yes, when will it be completed? Date _____
- You may file the valuation as an exhibit once it is complete.

4. If the property recently sold, was it a normal, arm's-length transaction? Explain why or why not.

5. If the taxpayer has provided comparable properties, does the board of review have comments about them?

6. Complete **Table 2 – Over Assessment Comparables** on page 7 or submit an alternative spreadsheet identifying similar information.

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

1. State why the board of review believes the property is assessable, is not exempt from taxes, or is not misclassified. Describe evidence to support its belief.

2. For a misclassification claim, describe how the property's classification was determined.

3. If the taxpayer asserts the property should be classified agricultural, answer the following questions and give an explanation.

- Does the board of review dispute the property is used for agricultural purposes under Iowa Admin. Code R. 701-102.1?

- Does the board of review dispute the agricultural use is done in good faith?

- Does the board of review dispute the agricultural use is done with an intent to profit?

- Does the board of review dispute the property's present and primary use is agricultural?

Section 4 – There is an error in the assessment.

1. Based on the errors the appellant alleges, does the board of review believe there are any errors in the assessment? If no, why does it believe the information is correct?

2. When did the assessor or board of review last inspect the property? _____

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

1. Based on the appellant's fraud or misconduct claim, does the board of review believe there is any fraud or misconduct in the assessment?

Section 6 – Additional Comments

Use this space 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 the taxpayer raised 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.
- 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 the taxpayer raised 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.
- 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								