

PROPERTY ASSESSMENT APPEAL BOARD APPEAL INSTRUCTIONS & IMPORTANT INFORMATION

PAAB is an independent state agency and hears appeals from across Iowa. PAAB is separate from and not affiliated with your local board of review, assessor's office, and county attorney's office.

When to appeal: An appeal must be filed with PAAB within 20 calendar days of the local board of review adjournment date or May 31, whichever is later.

How to appeal: There are two ways to appeal your assessment to PAAB:

1. **Electronic Filing:** File your appeal using PAAB's electronic filing system. Instructions for creating an account and filing an appeal are available at <https://paab.iowa.gov/efile/efiling-instructions>.
2. **Traditional filing:** To appeal by mail or in-person delivery, complete the attached form and mail or hand-deliver it to PAAB using the appropriate address below.

What to file: Do not attach any documents to the Appeal from Board of Review Action at the time of filing. You may submit additional information to PAAB at a later date.

NOTICE: The local board of review is no longer required to supply PAAB with any evidence or information you submitted with your local board of review protest. **If you would like PAAB to consider any information/evidence you provided to the local board of review, you must file it as an exhibit with PAAB.** It is your responsibility to ensure copies of exhibits and any other documents you file with PAAB are served upon the local board of review or its legal representative.

Mail Completed Form To: PAAB PO Box 10486 Des Moines, IA 50306	OR	Hand Deliver Completed Form To: Hoover State Office Building, 4th Floor 1305 E. Walnut Street Des Moines, IA 50319
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APPEAL TIMELINE: WHAT HAPPENS AFTER FILING AN APPEAL

1. PAAB will send a Notice of Appeal to the parties.
2. The Board of Review will then file an Answer and Certification and you will also receive a copy.
3. An Interim Period follows the Answer and Certification. The Interim Period may last several months or longer depending on the availability of hearing dates and the circumstances of the case. During this time, the parties may engage in discovery, file motions, prepare exhibits and witnesses, and file a Hearing Scheduling and Discovery Plan (HSDP). PAAB also reviews the appeal to determine if it lacks jurisdiction to consider the appeal and, if so, dismisses the appeal.
4. PAAB will send a Notice of Hearing/Notice of Written Consideration approximately 60 days, but no less than 30 days, prior to the hearing date or date for written consideration.
5. At least 21 days prior to the hearing or date for written consideration, the parties must send a copy of their Witness List, Exhibit List, and Exhibits to the opposing party and file a copy of the same with PAAB. Failure to timely provide this information may result in the evidence being excluded. An appeal subject to a HSDP may have different timelines for exchange and service of exhibits.
6. Approximately 30 to 90 days after the hearing or date for written consideration, PAAB will issue its Order and Final Agency Action and send a copy to the parties.

For more information visit: <https://paab.iowa.gov/taxpayers/appealing-your-assessment/appeal-process>.

NOTICE: Failure to comply with PAAB's administrative rules and procedures may be detrimental to your appeal; you may read the rules at <https://paab.iowa.gov/iowa-law-policy/administrative-rules>. If you have any questions, please contact PAAB.

**PROPERTY ASSESSMENT APPEAL BOARD
2016 APPEAL FROM BOARD OF REVIEW ACTION**

1. Taxpayer Information

Taxpayer/Appellant Name: _____
Mailing Address: _____
Daytime Telephone Number: (____)_____ Email Address: _____

2. Taxpayer's Attorney/Legal Representative Information

NOTE: Complete this section if the taxpayer will be represented by an attorney or legally authorized representative. The attorney or representative will receive all filings in this appeal.

Attorney/Legal Representative Name: _____
Mailing Address: _____
Daytime Telephone Number: (____)_____ Email Address: _____

3. Property Information

Property Address: _____
Parcel Number: _____ Property Classification: _____
Board of Review (City or County): _____

4. Claim on Appeal

Please state your claim(s) on appeal. Attach an additional sheet if necessary.

NOTE: Your claim must be the same as the claim(s) you made to the local board of review: inequity; over assessment; misclassification; error; fraud; and/or downward change in value. Although you may not change your claim(s) on appeal, you may submit new evidence of your claim(s) to PAAB at a later date. Iowa Code § 441.37A(1)(b).

5. Relief Sought

Current Assessment: Total \$ _____ Land \$ _____ Building \$ _____
Value you assert is correct: Total \$ _____ Land \$ _____ Building \$ _____

NOTE: If the subject property is classified commercial, multiresidential, or industrial and is currently assessed for more than \$2 million, the parties are required to enter into a Hearing Scheduling & Discovery Plan within 60 days of the Notice of Appeal. Iowa Admin. R. 701-126.6.

6. Hearing

I request the following: In-person Hearing Telephone Hearing No Hearing

NOTE: In-person hearings are currently held in Des Moines, IA. Telephone hearings are conducted by toll-free conference call. By selecting "No Hearing," PAAB will consider your appeal based on the information the parties submit.

By filing this APPEAL form, you acknowledge you have read and agree to comply with PAAB's Administrative Rules, available on our website at <http://paab.iowa.gov/>.

Signature: _____ Date: _____

**Mail Completed Form To:
PAAB
PO Box 10486
Des Moines, IA 50306**

FOR PAAB USE ONLY

Docket No. _____ Filed by: Mail / In Person
Scanned date _____ eFiled date _____