IOWA PROPERTY ASSESSMENT APPEAL BOARD
APPEAL FORM INSTRUCTIONS

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.

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

2. **How to appeal:** There are two ways to appeal your assessment to PAAB:
   a. **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.
   b. **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.

3. **What to file:** Only submit the Appeal form at this time. Do not submit any documents/exhibits with your appeal. You may submit this information at a later date. It is your responsibility to ensure copies of any documents/exhibits you file with PAAB are served upon the board of review or its legal representative.

4. **Form Instructions**
   a. **Section 1: Taxpayer Information.** Enter the Taxpayer's name and contact information.

   b. **Section 2: Taxpayer's Attorney/Legal Representative Information.** Complete this section if the taxpayer will be represented by an attorney or other legally authorized representative. The attorney or representative will receive all filings in this appeal.

   c. **Section 3: Property Information.** Enter the required information about the property you are appealing. If you are appealing multiple parcels, you may combine the appeals and use only one Appeal form if the parcels are contiguous and under the same ownership. If necessary, attach a list of the parcels and addresses being appealed.

   d. **Section 4. Claim(s) on Appeal.** Select the grounds you are appealing to PAAB. You may make the same claim(s) as presented to the board of review and/or add new claims before PAAB. Enter a short and plain statement of your appeal. Iowa Code § 441.37A(1)(b).
   You may amend the appeal once as a matter of course within 20 days after it is filed, by adding or modifying the grounds for appeal. R. 701–126.2(3).
   You may submit new evidence of your claim(s) to PAAB at a later date.

   e. **Section 5: Relief Sought.** State the value you claim is the property's correct assessed value.
   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 (HSDP) within 60 days of the Notice of Appeal. R. 701-126.6.

   f. **Section 6: Hearing.** Indicate how you would like PAAB to consider your appeal. In-person hearings are currently held in Des Moines, IA. Telephone hearings are conducted by toll-free conference call. By selecting "Written Consideration," PAAB will consider your appeal without a hearing based on the information the parties submit. If you request a hearing and do not attend, your appeal will be dismissed.

   g. **Sign and Date your appeal. File appeal with PAAB.**

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

PROPERTY ASSESSMENT APPEAL BOARD

2019 APPEAL FROM BOARD OF REVIEW ACTION

FOR PAAB USE ONLY Docket No. _____ Filed by: Mail / In Person

Scanned date_____ eFiled date _____

Section 1. Taxpayer Information

Taxpayer/Appellant Name: _____

Mailing Address (City, State & Zip): _____

Daytime Telephone Number: (____)_____ Email Address: _____

Section 2. Taxpayer's Attorney/Legal Representative Information – If Applicable

Attorney/Legal Representative Name:_____

Mailing Address (City, State & Zip): _____

Daytime Telephone Number: (____)_____ Email Address: _____

Section 3. Property Information

Board of Review (City or County): _____

Property Classification: Parcel Number(s):_____

Property Address & City:_____

Section 4. Claim(s) on Appeal – Select all that apply (*See* Iowa Code § 441.37(1)(a))

- ☐ Inequity in the assessment.
- ☐ Assessed for more than authorized by law.
- ☐ Not assessable, exempt, or misclassified.
- ☐ Error in the assessment.
- ☐ Fraud or misconduct in the assessment.

Short and plain statement of claim(s) on appeal - Attach an additional sheet if necessary.

Section 5. Relief Sought

Value you assert is correct: Total $_____ Land $_____ Building $_____

Section 6. Hearing

I request: ☐ In-person Hearing ☐ Telephone Hearing ☐ Written Consideration/No Hearing

By filing this APPEAL form, you acknowledge you have read and agree to comply with PAAB's Administrative Rules, available at https://paab.iowa.gov/iowa-law-policy/administrative-rules.

Signature: _____ Date: _____

APPEAL TIMELINE: WHAT HAPPENS AFTER FILING AN APPEAL

1. Notice of Appeal: PAAB will send a Notice of Appeal to the parties. The Notice of Appeal provides the docket number for the appeal.

2. Answer: The board of review will file an Answer. You, or your representative, will also receive a copy. The Answer will provide the name and contact information of the person who will represent the Board of Review in your appeal.

3. Interim Period: An interim period follows, which 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; file a Hearing Scheduling and Discovery Plan (HSDP), if required; and discuss possible settlement. PAAB will review the appeal to ensure it has jurisdiction to consider the appeal. If not, PAAB will dismiss the appeal.

4. Notice of Hearing/Written Consideration: PAAB will set a hearing date or date of written consideration. A Notice of Hearing/Notice of Written Consideration will be sent to the parties at least 30 days prior to the scheduled date.

5. Filing of Witness List, Exhibit List, and Exhibits: The Notice will establish deadlines for the parties to serve their Witness List, Exhibit List, and Exhibits on the opposing party. Failure to timely provide witness/exhibit lists and exhibits to the opposing party may result in the evidence being excluded from consideration. Send PAAB a copy of any exhibits, exhibit lists, or witness lists. An appeal subject to a Hearing Scheduling and Discovery Plan may have different deadlines for exchange and service of exhibits, etc.

   IMPORTANT: If you would like PAAB to consider any evidence you provided to the board of review, you must file it as an exhibit to PAAB. The board of review is not required to provide PAAB with any evidence you submitted during your board of review protest.

6. Hearing: In-person hearings are currently held at PAAB's Office in Des Moines, IA. If you asked for a Telephone Hearing, you will need to call into the conference call number provided on the Notice of Hearing. For more information, visit https://paab.iowa.gov/preparing-for-your-paab-hearing.

7. Order and Final Agency Action: Approximately 45 to 90 days after the hearing/written consideration, PAAB will issue its order on your appeal 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. PAAB's rules are available at https://paab.iowa.gov/iowa-law-policy/administrative-rules.

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