

IOWA PROPERTY ASSESSMENT APPEAL BOARD

Agricultural, Residential, Commercial & Industrial Appeal Information

The Board will hear appeals of local board of review action beginning with the 2007 assessment year.

Phone 515-725-0338

Appealing to the Property Assessment Appeal Board

The Appeal Process

Filing an Appeal

First, a taxpayer must protest with the local board of review between April 16th and May 5th. If dissatisfied with the decision, a property owner or aggrieved taxpayer may then file a Notice of Appeal and Petition with the Secretary of the Property Assessment Appeal Board to begin an appeal. The Notice needs to be filed with the Secretary within 20 days of the postmarked date of the local board of review decision.

The party filing the appeal may request a hearing before the Board. Only those grounds raised in the local board of review protest, will be considered.

Evidence

The Board will review documents and records submitted to the local board of review, and also additional evidence offered to support the grounds raised locally.

There is no presumption that the assessed value is correct.

The Board may subpoena documents and witnesses to appear at the hearing.

Hearing

A notice is sent out at least 30 days before the date the hearing is scheduled. Hearings are open to the public. Parties will have an opportunity to present evidence and argument in support of their position.

The local board of review may be present and participate at the hearing. After the hearing, board deliberations are confidential. Written decisions are mailed to the parties by the Board which may affirm, reverse or modify a local board ruling.

Judicial Review

Parties may first appeal to the Property Assessment Appeal Board, and then seek judicial review of the Board decision by filing in the District Court within 20 days of the postmarked date of the Board decision. Review of the Board decisions will then be limited to errors of law.

Alternatively, parties may still seek judicial review of local board of review decisions directly to the District Court, foregoing an appeal to the Board.

The Iowa Legislature created the statewide Property Assessment Appeal board to address appeals of agricultural, residential, commercial and industrial property assessment, when property owners or other parties have protested with the local board of review and are not satisfied with their decision. Iowa Code 421.1A (2007)

Property Assessment Appeal Board

Mailing Address

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