

GUIDELINES FOR BOARD OF EQUALIZATION FINDINGS

UPDATED 4/10/2025

I. GROUNDS FOR ADJUSTMENT OF ASSESSMENT

Under VMC Section 3.12.120(D)(1)(e) “The only grounds for adjustment of an assessment are **unequal, excessive, improper** or under valuation based on the facts that are stated in a valid written appeal or provided at the appeal hearing.”

KEY: It is the appellant’s burden to establish one of the following grounds for adjustment:

- **Unequal** means that there are other properties in the same class as the property being appealed and that there is no basis that would justify different valuations of the property. “An assessment is unequal if the taxing authority treats one taxpayer differently than other similarly situated taxpayers.”¹ One example is the use of different mill rate for similarly situated properties.
- **Excessive** means the property is overvalued. The appellant may establish that an assessment is excessive by showing that comparable properties other than those used by the appraiser provide a better comparison or establishing an exemption was not properly applied. **EXCESSIVE ASSESSMENT IS THE MOST COMMON BASIS FOR ADJUSTMENT.**
- **Improper** means the assessment methodology itself was incorrect or was incorrectly applied.

KEY: The following are not grounds for adjustment:

- My taxes are too high
- The value of my property changed too much in one year
- I cannot afford the taxes assessed.

Taxability appeals may be heard by the BOE. For such appeals property is taxable unless expressly exempted. It Is the Appellants burden to show an exemption applies or the property does not meet the definition of taxable property.

II. THE BOARD MUST BASE ITS DECISION ON THE EVIDENCE

The Board may only base its decision on evidence presented in writing or via sworn testimony. DO NOT rely on personal knowledge. However, you may pose questions to elicit helpful testimony/evidence.

III. THE BOARD MUST ISSUE FINDINGS ON THE RECORD

Under VMC Section 3.12.120(D)(1)(k) the Board shall issue findings on the record “clearly stating the grounds upon which the Board relied to reach its decisions.” The motion should state the specific evidence relied upon, such as an error in sf calculation, comparable properties, evidence of property damage not captured by the assessor, etc.

¹ *In the Matter of: the Trans-alaska Pipeline System*, 2015 WL 5813228, at *6.

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Examples:

“Move to uphold the assessment because the appellant has failed to meet their burden of establishing the assessment is unequal, excessive, or improper based upon the evidence presented including the following [Discuss Specific Evidence Presented]”

Or

“Move to adjust the valuation to \$ _____ because the appellant has met their burden by establishing the assessment is [Choose one or more (1) unequal , or (2) excessive, or (3) improper] based upon the evidence presented including the following [Discuss Specific Evidence Presented]”

*For the benefit of Finance, all changes in valuation should be rounded to the nearest \$100.00