

How to Present Your Case at an Appraisal Review Board Hearing



A Homeowners Guide

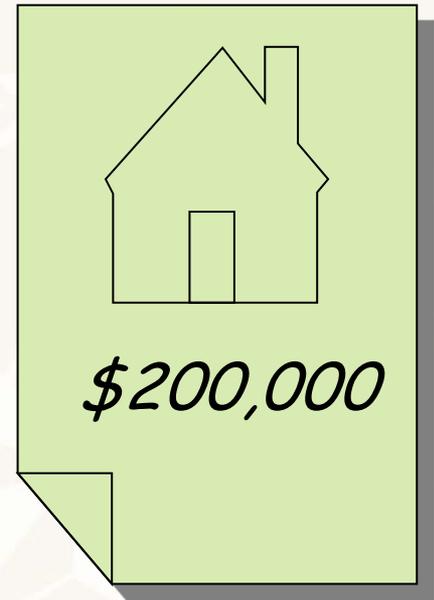


Texas Comptroller of Public Accounts
Property Tax Assistance Division

Notice of Appraised Value



- You just received a notice from the county appraisal district telling you the value of your home and estimating what your county, city and school district taxes could be.
- The estimated tax is based on the appraised value the appraisal district places on your home and the prior year's tax rates of your taxing units.
- You have the opportunity to appeal the value if you believe it is incorrect.



What do You do Now?



- **First, review your *Notice of Appraised Value*. There may be information regarding the appraisal district's informal review process.**
- **File a written notice of protest by the protest deadline. The appraisal notice may include a protest form for your convenience.**
- **You may be able to resolve the matter with the appraisal district at an informal meeting.**

The ARB



- **If the appraisal district does not have an informal process or if you are unable to reach a solution with the appraisal district, you may take your case to the ARB if you have filed a protest by the deadline.**
- **The ARB is an impartial panel composed of your neighbors who live in the county.**
- **The ARB listens to you and the appraisal district's representative and may adjust values based on the evidence presented at the hearing.**

What Can You Protest?



- **Excessive value**: if you believe the appraisal district's value on your home is too high.
- **Unequal appraisal**: if you believe the appraisal district appraised your home at a higher proportion of its value than most properties.
- **Failure to grant exemptions**: if the chief appraiser denied your exemption application.
- **Failure to provide notice**: if the appraisal district failed to provide notice that the value of your home changed.

Filing a Protest



- **File your protest by the deadline shown on your notice of appraised value.**
- **If the notice contains no deadline, you must file a protest by May 31 or no later than 30 days after the date on the notice, whichever is later.**
- **You may request an evening or weekend hearing. The ARB must permit such a hearing. The law requires the ARB to offer either an evening or weekend option, but not both. Slots in these sessions are available on a first-come, first-serve basis.**

What to Expect?



14 days before your ARB hearing, the appraisal district mails you the following:

- **A copy of a Comptroller pamphlet explaining your remedies;***
- **A copy of the ARB procedures; and**
- **A statement that you can inspect and obtain a copy of any information the appraisal district plans to introduce at your hearing.**

This information is often included with your notice of hearing date and time.

www.window.state.tx.us/propertytax/local-protest/remedies/96-295.pdf

What to Expect? (cont.)



- **Prior to your hearing, you may inspect and obtain a copy of all the information the appraisal district plans to introduce at the hearing.**
- **The appraisal district has to provide, upon your request, the information they used to appraise your property.**
- **You may have to spend some time at the appraisal district office or on its website or pay for copies of what you need.**
- **The charge for copies for homeowners cannot exceed \$15 per property appeal.**

Preparing for the ARB Hearing



- You should make enough copies of all your evidence, for each member of the ARB and one for the appraisal district.
- The ARB hearing procedures will indicate how much time you will have to present your case.
- Be on time and be prepared for your hearing.

[www.window.state.tx.us/taxinfo/proptax/arb/
Model_Hearing_Procedures_for_ARBs.pdf](http://www.window.state.tx.us/taxinfo/proptax/arb/Model_Hearing_Procedures_for_ARBs.pdf)

ARB Hearings



ARB or panel chairman:

- **starts hearing;**
- **announces the protest number and identifying information;**
- **verifies ARB members have not communicated with anyone about the protest;**
- **requires written material to be provided;**
- **welcomes the parties;**
- **covers hearing procedures and relevant matters;**
- **asks witnesses about credentials;**
- **informs witnesses that testimony must be given under oath; and**
- **swears-in witnesses.**

ARB Hearings



The property owner:

- presents evidence;
- examines witness; and
- states opinion of property value.

The appraisal district representative:

- cross-examines property owner, agent or representative and witnesses;
- presents evidence;
- examines witnesses; and
- states opinion of property value.

Property owner may cross examine appraisal district's witnesses.

ARB members may not be examined or cross-examined.

ARB Hearings



- **After parties present evidence, rebuttal evidence may be offered.**
- **Both parties make closing arguments.**
- **The ARB or panel chairman closes the hearing.**
- **The ARB or panel deliberates the issues presented and votes on each matter.**
- **The ARB or panel chairman thanks the parties and announces the determination.**

Prepare Your Evidence



- **Go prepared to your hearing. Take anything that will help you make your case and show how the appraisal district may have overvalued your home in your opinion.**
- **The date of your appraisal is Jan. 1.**
- **Make sure that changes made before Jan. 1 are included in the appraisal.**
- **Improvements or damage to your property after Jan. 1 should not be part of the appraisal.**

Value Evidence



- **Check the condition of your home; if you have a foundation problem such as a cracked slab, it can affect the value. Bring photos and reports.**
- **If you had a recent loss from a fire, give the ARB a copy of the fire report.**
- **Provide copies of engineering reports or written estimates to repair deficiencies.**
- **Compare the measurement of your home against the appraisal district's.**

Value Evidence (cont.)



- **Make sure the appraisal district data is correct regarding your property.**
- **Verify that the appraisal district has the right amenities, such as a pool.**
- **Review the home sales the appraisal district used to calculate the value of your home. Bring a list of sales.**
- **On comparable sales, check for the sales date, street address, square footage, lot size, items that add value to the home, zoning and the year the home was built.**

Be Persuasive, Not Emotional



- You want to show the ARB how your evidence supports your opinion of value of your property.
- The ARB does not know everything about your home or your neighborhood.



Be Persuasive, Not Emotional (cont.)



- **Provide the ARB with facts, not with emotional arguments.**
- **Do not argue that your taxes are too high.**
- **Base your protest on hard evidence, not wishful thinking.**

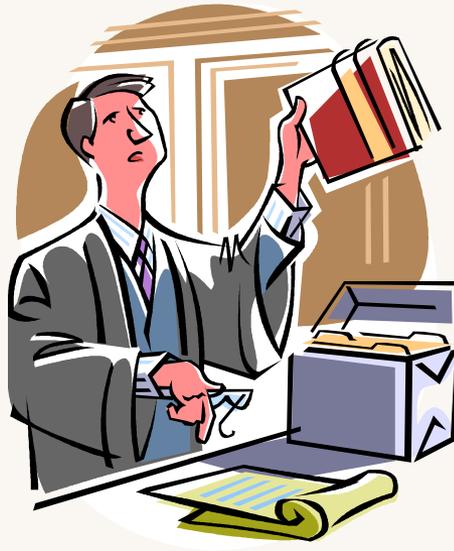


Burden of Proof



- **If the appraisal district fails to prove your home's value by a preponderance of the evidence, the ARB must rule in your favor.**
- **You can submit an appraisal on your home prepared by an independent appraiser.**
- **If you submit an independent appraisal, the appraisal district must prove your home's value by "clear and convincing evidence."**

Closing or Rebuttal



- **Be brief and to the point.**
- **Summarize your key evidence.**
- **Summarize your key arguments.**
- **Repeat your requested property value.**
- **Thank ARB members for their time.**
- **The appraisal district may be permitted to close the hearing.**

ARB Reaches a Decision



- **The ARB will evaluate your home's value based on the evidence.**
- **The ARB will give you its opinion of your home's value and may indicate what evidence it considered.**
- **After the ARB makes its decision, the ARB will make it known to you.**
- **The ARB will send you a written order by certified mail.**
- **If the hearing was held by a panel of the ARB the decision is not final until approved by the full ARB.**

What Now?



- If you do not agree with the ARB's decision, you have the following options:
 - binding arbitration;
 - district court; or
 - SOAH.
- You will have to make a partial payment of taxes *before the delinquency date*, usually the amount of taxes not in dispute.

www.window.state.tx.us/taxinfo/proptax/protests.html

Evidence Checklist



Use this checklist to help gather evidence for your ARB hearing.

- Photographs of property (yours and comparables)**
- Receipts for repairs**
- Sales price documentation, such as listings, closing statements and other information**
- Calculations of median level of appraisal, if equal and uniform appraisal is protested**
- Affidavits, if needed**
- Newspaper articles**
- Architectural drawings or blueprints**

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Conclusion



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www.window.state.tx.us/taxinfo/proptax/



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