

## **Preparing for your Assessment Appeals Board Hearing**

The roll of the Assessment Appeals Board is to determine the full value of property or to determine other matters of property tax assessment within their jurisdiction. As an appellant, it is your responsibility to prepare for the hearing to the best of your ability. Please review the resource links on the Clerk of the Board's webpage at <http://www.acgov.org/clerk/assessment.htm>. **The online information including the "Assessment Appeals Board Instruction Booklet" provides valuable information regarding the presentation of your appeal and can help you prepare for your hearing.**

Additional resources that may assist you in preparing for your presentation to the Assessment Appeals Board can be found online:

- ✓ State Board of Equalization website at <https://www.boe.ca.gov/proptaxes/asmappeal.htm>
- ✓ Alameda County Assessor Office at <http://assessorprd.wpengine.com/homeowners/about-property-assessment/assessment-appeals/>

**It is strongly recommended that you contact the Assessor's Office to discuss any issues prior to the hearing date.**

**Please bring six (6) copies** of all written submittals, which may include Photos, maps, and any other information to describe your property (keep the 6<sup>th</sup> copy for your records). Written information previously submitted to the Assessor's Office in support of your appeal may not be provided to the Assessment Appeals Board. You must bring this information to the hearing.

- Note! If you do not appear on your scheduled hearing date, your case will be **denied** for failure to appear!
- Requests for a postponement must be received by the Clerk at least 21 days prior to the scheduled hearing date.

The value of your property may be either raised or lowered, depending on the evidence presented at the Hearing. The Assessment Appeals Board will be interested in knowing:

- Your opinion of the value of your property – what you would accept for it if it were to sell.
  - An Appraisal or a Brokers Price Opinion is encouraged when significant value differences are to be decided by the Appeals Board.
- The use of the property on the date of valuation.
- Potential uses considering business conditions and the surrounding area.
- Physical characteristics of the land and improvements.
  - Please provide pictures if possible.
- If you are relying on the comparative sales data to determine the fair market value of the property, a map showing the subject property and location of each comparative sale completed (Note: comparable sales data may only be considered by the Assessment Appeals Board if the sales occurred prior to or within **90 days of the valuation date**).