

**INSTRUCTIONS**  
**RESIDENTIAL PETITION FOR REVIEW OF VALUATION**

Read these instructions before completing the petition.  
**Remember to keep a copy of the form for your records.**

**Use the Petition for Review to appeal the full cash (market) value or classification of property shown on the Notice of Valuation.**

- Information necessary to complete this petition is contained on the Notice of Valuation. Additional information regarding your property value or classification may be obtained from the County Assessor in the county in which the property is located.
- You may file an appeal on your own or name an agent to represent you in the administrative appeals process. If an agent is designated, an Agency Authorization form (ADOR 82130AA) must accompany the Petition for Review.

**COMPLETING THE FORM**

- You must include Tax Year Filed located at the upper left corner of the form.
- Complete items 1 through 8 where applicable and **keep a copy for your records**.
- You are required to notify the Assessor if you rent your property to someone other than a family member as defined in A.R.S. § 42-12053(A). Indicate this in Item 2.
- You **MUST** state the method or methods of valuation on which you are basing your appeal and provide substantial information justifying your opinion of value in item 5.

If your appeal is based on:

1. **The market sales approach**, include the full cash value for at least one comparable property within the same geographic area as the property in question, or the sale of the property in question.
  2. **The cost approach**, include all costs (materials, labor, architectural fees, construction finance costs, builder's profit, etc.) to build or rebuild your residence, plus the land value.
  3. The classification of your primary residence, please attach documentation such as copies of your Driver License, Voter Registration Card, Copy of a portion of your last Income Tax Return (only name and address section), in addition to Utility Bill or Motor Vehicle Registration.
- Evidence to support the petition noted in Items 1 through 3 above should be provided in written form.
  - You may request a meeting with the County Assessor's staff by checking the appropriate box in item 8. If you are unable to meet with the Assessor's staff at the time and place set by the Assessor, you may submit written evidence to support the petition before the date of the meeting. All issues raised must be included on the Petition for Review.
  - **Keep a copy of all information that is submitted to the Assessor.**
  - **Please be sure to sign the appeal in Item 8.**

**STEP I - APPEALS TO THE ASSESSOR**

- **FILING DEADLINE:** File petition with the County Assessor in the county in which the property is located within sixty days of the date postmarked on the Notice of Valuation.
- **IN ALL COUNTIES:** Mail or hand deliver one copy of the completed petition to the County Assessor of the county in which the property is located. **Keep a copy for your records (and for use in possible further appeals).**

- The Assessor reserves the right to reject any petition not meeting statutory requirements. If the Assessor rejects your petition, you may file an amended petition within fifteen days after the rejection notice was mailed.
  1. If mailed on or before June 15, an amended petition may be filed with the County Assessor.
  2. If mailed after June 15, an amended petition may be filed with the State Board of Equalization in Maricopa and Pima Counties or the County Board of Equalization in all other counties.
- The Assessor must rule on all appeals no later than August 15. If your request is denied, you may file an appeal with the County Board or State Board of Equalization.

## **STEP II - APPEALS TO EITHER THE COUNTY OR STATE BOARD OF EQUALIZATION**

- Appeals in Maricopa and Pima Counties **MUST** be filed with the **STATE Board of Equalization (SBOE)**. If you are a tax agent, contact the SBOE for the SBOE number required in item 4. Appeals in all other counties **MUST** be filed with the **COUNTY Board of Equalization** in the county in which the property is located.
- File the Petition for Review within twenty-five days after the Assessor's decision is mailed. In Maricopa and Pima counties, rules of the SBOE containing filing requirements can be obtained by accessing the State Board's Website @ <http://sboe.az.gov/>. For appeals filed in Maricopa and Pima counties, include a copy of the Assessor's original Notice of Valuation.
- Include a copy of the written basis of the Assessor's subsequent decision with the petition.
- Include a copy of the Agency Authorization form, if applicable, and the Assessor's decision with the petition. **Keep a copy of all information that is submitted to the Board.**
- Both the State and County Boards of Equalization must rule on all appeals no later than October 15.

## **APPEALS TO TAX COURT**

- If you have filed an appeal through the administrative appeals process, you may appeal to the Tax Court within sixty days of the mailing date of the most recent administrative decision. If you file an appeal with the Court, the administrative appeals process is suspended pending a determination by the Court.
- If you have not started the administrative appeals process, you may appeal directly to the Tax Court on or before December 15 of the valuation year.
- If you are dissatisfied with the valuation or classification of your property as determined by a *County Board of Equalization*, or if your petition is denied by the County Board of Equalization, either in whole or in part, you may appeal directly to Court within sixty days after the date of mailing of the decision, or by December 15, whichever is later.
- If you are dissatisfied with the valuation or classification of your property as reviewed by the *State Board of Equalization*, you may appeal to Court within sixty days after the date of mailing of the State Board's final decision.

**RESIDENTIAL PETITION FOR REVIEW OF VALUATION**

PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

FOR OFFICIAL USE ONLY

FILED FOR TAX YEAR

See instructions for complete filing requirements.

- The County Assessor reserves the right to reject any petition not meeting statutory requirements. Only one petition for each parcel will be accepted. Any duplicate petitions will be returned.

COMPLETE SECTIONS 1 THROUGH 8 WHERE APPLICABLE. TYPE OR PRINT.

1. DATE FILED COUNTY PARCEL NUMBER OR ACCOUNT NUMBER

2A. IF THIS PROPERTY IS RENTED TO SOMEONE OTHER THAN A FAMILY MEMBER, CHECK HERE . 2B. MULTIPLE PARCELS? YES NO

3A. OWNER'S NAME (NAME, ADDRESS, CITY, STATE, ZIP CODE) 3B. MAIL CORRESPONDENCE TO (IF DIFFERENT THAN 3A): (NAME, ADDRESS, CITY, STATE, ZIP CODE)

3C. IF OWNERSHIP HAS CHANGED CHECK HERE . ATTACH RECORDED DOCUMENTATION.

4. PETITION COMPLETED BY: (Specify: owner, Agent, Attorney, etc.) (NAME, PHONE NUMBER, EMAIL ADDRESS)

AGENTS ONLY: DEPT. OF FINANCIAL INSTITUTIONS REGISTRATION NUMBER SBOE NUMBER

5. BASIS FOR THIS PETITION: MARKET SALES APPROACH COST APPROACH OTHER (explain below)

Additional documents submitted must contain the parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the classification.

Table with 5 columns: VALUE SHOWN ON NOTICE OF VALUE, FULL CASH VALUE, LIMITED PROPERTY VALUE, PROPERTY CLASS, ASMT. RATIO. Rows 6 and 7.

8. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.

X SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE PHONE NUMBER EMAIL ADDRESS (IF DIFFERENT THAN ABOVE)

TO REQUEST A MEETING WITH THE COUNTY ASSESSOR'S STAFF CHECK HERE .

FOR OFFICIAL USE ONLY. ASSESSOR'S DECISION, BOARD OF EQUALIZATION DECISION. Includes fields for FULL CASH VALUE, LIMITED PROPERTY VALUE, PROPERTY CLASS, ASMT. RATIO, BASIS FOR DECISION, DATE RECEIVED, DATE DECISION MAILED, REVIEWED BY, ASSESSOR OR CHIEF DEPUTY, CHAIRMAN OR CLERK OF THE BOARD.