

Additional Petition Information

1. Find out What Your Current Assessment Is

- Assessment Notices are mailed out before April 1 if there is a change in the value.
- Call the Iowa County Assessor's office at 319-642-3851.
- Search the Assessor's web site for your property <http://iowa.iowaassessors.com>

2. File a Petition with the Board of Review

To begin the appeals process, you must file a written, signed protest with your Board of Review.

- The Petition to Local Board of Review is available online.
- Complete Form - You must specify the reason in your written petition.
 - The top portion of the form asks for information to identify the property you are protesting.
 - The Undersigned - enter your name
 - The following described real estate - enter the legal description of the property
 - The street address - enter the street address of the property
 - In the sum of - enter the current assessed value
 - Grounds - Your protest must be based on a reason authorized by Iowa Law
 - 1.a.(1)(a). The assessment is not equitable as compared to similar properties. This is the grounds to use if you think your assessment is out of line. You should list the address and assessment on the protest form. Remember, the Board of Review must set assessments at market value.
 - 1.a.(1)(b). The property is assessed for more than the value authorized by law. This is claiming your property is not worth as much as the assessor says it is. There are two blanks, the amount of the over assessment and its actual value. However, you should do more than just claim what it is worth; you should provide evidence that persuades the Board of Review you are right. Any of the following would be good support for this choice:
 - A copy of a recent sales listing of your property. (If it's less than the assessment.)
 - A copy of a sales agreement or evidence of a recent sale.
 - A list of three to five sales of properties comparable to yours that indicate your property would not sell for the assessment.
 - Pictures or inspection reports showing deficiencies that may not be obvious from an outside inspection, such as termite damage or a problem basement wall.
 - 1.a.(1)(c). The said property is not assessable, is exempt from taxes or misclassified for the following reasons.
 - 1.a.(1)(d). There is an error in the assessment. If the assessor's office has made a mistake in describing your property, use this ground. If for example you have removed your garage and it is still assessed, file on grounds #4. Minor corrections may not reduce your value.
 - 1.a.(1)(e). There is fraud in the assessment. This should be clearly stated.

- 1.a.(2). There has been a change downward since the last assessment. This is only used when there has been an equalization order issued or protesting on an even year.

- Be sure to request an oral hearing in your written protest/petition if you would like to speak to the Board of Review.
- The protest will not be accepted unless it is signed.
- It is very important to complete the bottom section of the form with your contact information including your mailing address where the notices will be sent and a daytime phone number where you can be reached by our office if there is a scheduling question.
- If you're protesting assessments for more than one class of property, you will need to complete a separate form for each class.
- You must file (in person) or postmark (in the mail) your petition from April 2 to April 30 for it to be valid. (There's an extended period for disaster areas; you can check with your local officials to find out the deadline. Also, if April 30th falls on a weekend, you can file the following Monday.)

Mail or Deliver form to:

**Iowa County Assessor
901 Court Ave
PO Box 347
Marengo, IA 52301**

- **The Board of Review Hearing**
The Board meets in May to consider assessment protests. It stays in session as long as it needs to act on all the protests, usually not past May 31st. If you requested an oral hearing in your petition, you can appear before the Board to support your petition.
 - You will receive written notice of your hearing date from Board of Review.
 - The Board will send written notice of its decision and the reasons for its decision after the Board adjourns.
- If you're not happy with the Board of Review's decision, you can appeal to:
 - [The Property Assessment Appeal Board](#)
If dissatisfied with a property assessment appeal board decision, the decision may then be appealed to the district court. In the alternative, property owners may still file appeals directly with the district court and forego filing with the property assessment appeal board.
 - The District Court
- The assessor also has a right to appeal if they disagree with the Board of Review's decision.