Evidence Considered by the Board of Revision

Generally Sufficient Evidence

In general, examples of sufficient forms of evidence from an owner include:

- documentation of a sale between unrelated parties (Sheriffs' sales generally do not qualify) which occurred within 24 months of the tax lien date (January 1 of the tax year at issue); and/or
- a formal appraisal prepared by a licensed appraiser who visited and evaluated the property for the specific purpose of determining market value as of the tax lien date; and/or
- documentation (invoices, contracts, pictures, etc.) of negative property characteristics, such as damage or destruction which directly supports the opinion of value requested.

While all evidence accepted into the hearing record is considered by the Board of Revision, including Appraisal Reports, an Appraisal Report without the testimony of the Appraiser who evaluated the property may or may not be deemed sufficient by the Board Members, depending upon the specific circumstances and information provided.

Generally Insufficient Evidence

Evidence that is generally insufficient to support an owner's opinion of value includes:

- comparable sales data without a formal appraisal;
- descriptions of poor economic conditions;
- a listing price of an unsold property;
- descriptions of negative property characteristics without documentation or a formal appraisal; and
- a general statement of under or over valuation without an appraisal.

Board of Revision Membership and Administration

BOR voting members include the County Auditor, the County Treasurer (or his designee), and the President of the Board of County Commissioners (or his designee). The County Auditor, as part of formal responsibilities, has organized a BOR administrative team.

Acknowledgements and Appreciation

Special thanks to Dr. Carri Brown, the Board of Revision Secretary and County Auditor, for her ongoing leadership and vision, which have contributed to the continued efficiency of the BOR hearing process. Thanks to all BOR Members for their time and input this season.

I would like to personally thank the BOR team members for their hard work, dedication and efficiency. A great deal of organization, preparation and technical expertise is required in order to make each BOR hearing day a successful one. I am honored to be a part of this dedicated team of professionals:

- Dave Burgei, Real Estate Assessment Director
- Josh Harper, Real Estate Manager
- Crystal Walker, Appraisal Assistant
- Makala Finley, Appraisal Assistant

Reminder: Filing Deadline for the 2025 Tax Year

If you disagree with the Auditor's market value of your property and have standing to file a Complaint, please remember that the deadline for filing is Tuesday, March 31, 2026 for the 2025 tax year.