

OVERVIEW OF THE PIMA COUNTY APPEALS PROCESS

Property owners who are dissatisfied with the valuation or classification of the property, as determined by the County Assessor, have well defined rights of appeal. An assessment appeal is not a complaint about higher taxes, rather it is an attempt to prove that your property has been improperly valued, items that affect your value are incorrectly stated on your property record, the Limited Value has been calculated incorrectly, or the Full Cash Value (estimated market value) is too high in comparison to similar properties in your neighborhood which have recently sold.

Depending upon the type of notice you have received and/or the basis of your appeal, there are several appeals processes:

PETITION - 60 DAYS

An appeal to the Notice of Value that was mailed on or before March 1st

SUPPLEMENTAL - 25 DAYS

A appeal to the Notice of Change that was mailed on or before September 30th

NOTICE OF PROPOSED CORRECTION - 60 DAYS

An appeal to the NOPC (initiated by the Assessor), which could be mailed anytime during the the year

NOTICE OF CLAIM

An appeal initiated by the property owner for factual errors



QUESTIONS ABOUT
YOUR PROPERTY?

CONTACT US



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PIMA COUNTY
ASSESSOR'S OFFICE

**PROPERTY
APPEALS**



Suzanne Droubie
PIMA COUNTY ASSESSOR

GETTING STARTED



REVIEW YOUR LISTING

Review the characteristics of your property and note any errors or omissions you feel impact the value of your home.



REVIEW MARKET ACTIVITY & ESTABLISHED VALUES

If you file an appeal, you must state the method or methods of valuation on which you are basing your appeal.

- **Market Approach** must include the sale price of at least one comparable property in the same geographic area or the sale of the subject property.
- **Replacement Cost Approach** must include the average cost to build or rebuild the property or like properties in the same geographical area based on an industry accepted cost model.
- **Income Approach** must include the information that is required by A.R.S. § 42-16052.



PREPARE YOUR APPEAL

Your appeal will have a greater chance of success when you can prove at least one of the following:

- There are items incorrectly stated on your property record that may affect value.
- The Full Cash Value (FCV) is too high when compared with similar properties in your neighborhood or too high when compared to properties that have sold within the last 3 years.
- The income producing capability of the property demonstrates that the estimated market value is excessive.
- The Limited Property Value (LPV) has been calculated incorrectly.
- The Property Class has been incorrectly listed.

APPEALS PROCEDURES



STEP 1: APPEALS TO THE ASSESSOR

Filing Deadline: File petitions 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. Assessor must rule on all appeals no later than August 15th.

- Mail or hand deliver one copy of the completed Petition for Review to the County Assessor. Retain a copy for your records (for use in possible further appeals).
- Only one appeal for each parcel or economic unit will be accepted by the Assessor. Any duplicate petitions will be returned.
- If the Assessor rejects your petition for not meeting statutory requirements or failure to include substantial information, you may file an amended petition within **fifteen days** after the rejection notice was mailed.



If rejected by the Assessor on or before June 15th, you may file an amended appeal with the County Assessor



If rejected by the Assessor after June 15th, you may file an amended appeal to the State Board of Equalization.



STEP 2: APPEALS TO EITHER COUNTY OR STATE BOARD OF EQUALIZATION

Filing Deadline: File petitions with the State Board of Equalization (SBOE) within 25 calendar days after the Assessor's decision is mailed. Both State and County Board of Equalization must rule on appeals no later than October 15th.

- Rules of the SBOE filing requirements can be obtained by accessing www.sboe.az.gov. Include a copy of the original Notice of Valuation.
- Include a copy of the signed and completed agency authorization form, if applicable, and the Assessor's decision with the petition.



SCAN ME

To access the necessary forms, please visit our website.



STEP 3: APPEALS TO TAX COURT

Filing Deadline: If you have filed an appeal through the administrative process, you may appeal to the Tax Court within sixty days of the mailing date of the most recent administrative decision.



If you have not started the administrative appeals process, you may appeal directly to the Tax Court on or before December 15th of the valuation year.

If you are dissatisfied with the valuation or classification of your property as determined by the County Board of Equalization, you may appeal directly to Court within 60 days after the date of mailing of the decision.

For more information, visit our website at <https://www.asr.pima.gov/Appeal>

