

Evidence

You must provide proof!

Remember, the Board is only able to rule on Real Market Value (the value a likely buyer might pay for your property on the open market.) To do this, as the petitioner, you must provide proof that the Assessor's Real Market Value (RMV) of your property is incorrect. The BoPTA Board must compare your evidence to that provided by the Assessor's Office. The burden of proof is on you, the petitioner, as the party seeking relief.

Prepare!

Admissible evidence for Real Market Value (RMV) comes from actual sales data or professional appraisals.

Below are examples of inadmissible evidence:

- Property listings-they only show what one person believes is a fair price, not what the market will pay.
- Online property forecasts-they do not show actual value, only projections via computer models.
- Real estate guides and marketing materials-they rarely reveal actual sales prices.

Avoid using property listings, online sales projections, or marketing materials as your sole forms of value evidence. You need to prove to the Board what actual property like yours sold for at or near your assessment date.

Correct evidence that shows the Real Market Value (RMV) exceeds the Actual Market Value (AMV)

For petitions to reduce the Real Market Value, the petitioner must:

- Present a preponderance of evidence that the value on the tax roll is incorrect
AND
- Assure the BoPTA Board that the request value is correct.

Examples of Evidence

- Documentation of an Arm's Length sale of the subject property near the assessment date.
- A recent fee appraisal reflecting the Real Market Value (RMV) near the assessment date.
- Proof the property has been listed for sale on the open market for a reasonable period at a price below the Real Market Value (RMV) on the tax roll.
- A comparison of properties that are like the subject in location, size and quality that sold within a period that is indicative of the assessment date under appeal. If there are differences between the properties, the petitioner should account for the differences in the comparison of values.
- The cost of new construction that took place close to January 1 of the assessment year and was performed by a professional contractor.
- Written estimates of the cost to repair the property under appeal.
- Information on leases, rents, occupancy and expenses, or a complete sales analysis for commercial property.
- Proof of an error in the Assessor's records regarding the inventory of physical condition of the property.
- Farm production data that may be provided as support for a requested Real Market Value (RMV) for an individual property or a specifically assessed value. If given as evidence of Specially Assessed Value (SAV), the farm production data must apply to an entire class of property.

The Burden of Proof is on the Petitioner

The Assessor's Office submits information to the BoPTA Board supporting the value the Assessor believes is correct. When a petition is filed with the Clerk's Office, the Assessor reviews the property and may determine that a change in the value is warranted. If this happens, the Assessor will recommend the Board change the value, or the Assessor may reach an agreement with the petitioner and file a stipulation with the Board. If the Assessor makes a recommendation, the Board is under no obligation to accept. If the petitioner disagrees with the Assessor's recommendation the Board members will review all the evidence before deciding.

Presenting Your Petition

- Submit five (5) copies of your exhibits to the BoPTA Clerk.
- Number your exhibits.
- Audio/visual evidence must be sent to the Wallowa County Clerk in advance of hearing to be cleared for presentation in a public forum.
- Your allotted time for your presentation will depend on how many petitions will be held that day. Generally, no longer than 15 minutes. The Assessor's Office will then have 15 minutes to present their case.
- Unless otherwise stated by the Board, the Board will make their decision on your case at the end of each presentation.