

**PETITION FOR REVIEW OF NOTICE OF CHANGE**

FOR OFFICIAL USE ONLY

**INSTRUCTIONS:**

PURSUANT TO A.R.S. §§ 42-15105, 42-16105, 42-16108, 42-16157, 42-16165 & 42-16205

- **IN MARICOPA AND PIMA COUNTIES:** File this petition and include a copy of the Assessor's Amended Property Notice of Valuation with the **STATE Board of Equalization (SBOE)** located at 100 N. 15th Avenue, Suite 130, Phoenix, AZ 85007.
- **IN ALL OTHER COUNTIES:** File this petition with the **COUNTY Board of Equalization.**
- This petition must be filed within twenty-five days after the date of the Assessor's Notice of Change.
- Provide a copy of any additional information being submitted to either the County or State Board of Equalization. **Keep a copy of this form and all information submitted to the Board for your records.**
- The County or State Board of Equalization must rule on all appeals on or before the third Friday in November. If the petitioner is dissatisfied with the *County or State Board of Equalization's* decision, an appeal with the Superior Court or Tax Court must be filed within 60 days of the mailing of the Board's decision.
- **IMPORTANT: PETITIONER MUST COMPLETE SECTIONS 1 THROUGH 11 WHERE APPLICABLE. PLEASE TYPE OR PRINT.**

1. DATE FILED \_\_\_\_\_ COUNTY \_\_\_\_\_ PARCEL NUMBER \_\_\_\_\_ ACCOUNT NUMBER \_\_\_\_\_

2. PROPERTY ADDRESS OR LEGAL DESCRIPTION: \_\_\_\_\_

3. IF MORE THAN ONE PARCEL IS INVOLVED IN THE APPEAL CHECK THIS BOX  ATTACH A MULTIPLE PARCEL APPEAL FORM (DOR 82131).

4. USE OF PROPERTY: RESIDENTIAL (OWNER OCCUPIED) \_\_\_\_\_ RESIDENTIAL (RENTAL) \_\_\_\_\_ VACANT LAND \_\_\_\_\_  
 AGRICULTURAL \_\_\_\_\_ COMMERCIAL / INDUSTRIAL \_\_\_\_\_ SPECIFY (OFFICE, WAREHOUSE, ETC.) \_\_\_\_\_

5A. OWNER'S NAME AS SHOWN ON THE NOTICE OF CHANGE _____ _____ _____	5B. MAIL DECISION TO: (IF DIFFERENT FROM 5A) _____ _____ _____
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6. PETITION COMPLETED BY: (Specify Owner, Agent, Attorney, etc.)  
 NAME / COMPANY NAME \_\_\_\_\_ EMAIL ADDRESS \_\_\_\_\_  
 ADDRESS (CITY, STATE, ZIP CODE) \_\_\_\_\_ TELEPHONE NUMBER \_\_\_\_\_

AGENTS ONLY: Include a copy of a current Agency Authorization Form (82130AA) with this petition.

Real Estate Appraisal Division Number \_\_\_\_\_ SBOE Number \_\_\_\_\_ (PIMA AND MARICOPA COUNTIES ONLY)

7. **BASIS FOR THIS PETITION:** Provide evidence for appealing the Assessor's Notice of Change. Include the parcel number(s) of other properties used in your appeal. Specify if the appeal is based upon one or more of the following methods of valuation:  
 MARKET SALES APPROACH \_\_\_\_\_ COST APPROACH \_\_\_\_\_ INCOME APPROACH \_\_\_\_\_

8.	ORIGINAL VALUE	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	PROPERTY CLASS	ASSMT. RATIO
9.	AMENDED VALUE	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	PROPERTY CLASS	ASSMT. RATIO
10.	OWNER'S OPINION OF VALUE	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	PROPERTY CLASS	ASSMT. RATIO

11. I HEREBY AFFIRM THAT ALL THE INFORMATION HEREIN IS TRUE AND CORRECT.  
 X \_\_\_\_\_  
 SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE  
 TELEPHONE \_\_\_\_\_

IN PIMA AND MARICOPA COUNTIES ONLY: Check here if you want this appeal to be heard "On The Record". This means that neither you nor the Assessor will appear in person before the State Board of Equalization to offer oral testimony. Submit any additional written or typed information with this form.

<b>FOR OFFICIAL USE ONLY</b>	12.	COUNTY BOARD OF EQUALIZATION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	PROPERTY CLASS	ASSMT. RATIO
	13.	BASIS FOR DECISION: _____				
DATE RECEIVED _____		DATE DECISION MAILED _____		CHAIRMAN OR CLERK OF THE BOARD _____		

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