

## INSTRUCTIONS FOR PETITION FOR REVIEW OF NOTICE OF CHANGE

Information necessary to complete this petition is contained on the Notice of Change. Additional information regarding your property value or classification may be obtained from the County Assessor of the county in which the property is located.

- The following forms may need to be used in conjunction with the Petition for Review of Notice of Change (DOR form 82130NC) in the administrative appeals process and can be obtained from your local County Assessor:
  1. Agency Authorization form (DOR 82130AA)
  2. Appropriate Income and Expense Statement from the DOR 82300 series.
  3. Multiple Parcel Appeal form (DOR 82131)
  4. Agricultural Land Use Application (DOR 82916)

### COMPLETING THIS FORM

- Complete items 1 through 11 where applicable and **keep a copy for your records**.
- You **MUST** state the method or methods of valuation on which you are basing your appeal in item 7 and provide substantial information justifying your opinion of value.

If your appeal is based on:

1. **The market sales approach**, include the full cash value for at least one comparable property within the same geographic area as the property in question or the sale of the property in question.
  2. **The cost approach**, include all costs (materials, labor, architectural fees, construction finance costs, builder's profit) to build or rebuild the improvement(s), plus the land value.
  3. **The income approach**, include a completed and notarized Income and Expense Statement (DOR) 82300 and the appropriate Supplement for the type of property (DOR 82300-1 through DOR 82300-7).
- If you are filing this appeal regarding classification of your primary residence, please attach documentation such as copies of your •Driver License •Voter Registration Card •Copy of a portion of your last Income Tax Return (only name and address section) in addition to Utility bill or Motor Vehicle Registration.
  - If you are appealing to obtain qualified agricultural classification, provide the Assessor with a completed Agricultural Land Use Application form (DOR 82916) together with substantial information justifying your appeal.
  - **Keep a copy of all information that is submitted to the Assessor.**

### MULTIPLE PARCEL APPEAL

- You may file an appeal for more than one parcel if all of the parcels are one of the following:
  1. Part of the same economic unit. An **“Economic Unit”** is a combination of parcels in which land and improvements are used for mutual economic benefit. An economic unit may be comprised of properties which are neither contiguous nor owned by the same owner. However, they must be managed and operated on a unitary basis and each parcel must make a functional contribution to the operation of the unit. **“Functional Contribution”** is a positive economic benefit created by the use of an individual parcel in an economic unit.
  2. Owned by the same owner, have the same use, have the same appeal basis, and are located in the same geographic area. Criteria for determination of **“Same Use”** includes, but is not limited to, property class, property use code, unit value, and zoning. **“Geographic Area”** means an area for which common property valuation characteristics may reasonably be identified, such as a subdivision, neighborhood, market area, or an Assessor's book and map.
- It is **strongly** recommended that only parcels with common ownership, physical characteristics and location be included on a Multiple Parcel Appeal form (DOR 82131). Failure to file multiple parcels under the above conditions could result in a decision based on incomplete information or a possible denial of the appeal. In Items 8, 9 and 10 of the petition form, enter the total full cash and limited values for all parcels included in the appeal.
- All issues you wish to appeal must be included on the Petition for Review of Notice of Change.

**SEE NEXT PAGE FOR THE ADMINISTRATIVE APPEALS PROCEDURES**

## ADMINISTRATIVE APPEALS PROCEDURES

### INSTRUCTIONS FOR FILING

- **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. Their Website address is <https://sboe.az.gov>.
- **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.**
- You may file an appeal on your own or you may name an agent to represent you in the administrative appeals process. If an agent is designated, an Agency Authorization form (DOR 82130AA) must accompany the Petition for Review.
- Only one appeal for each parcel or economic unit will be accepted. Any duplicate petitions will be returned.

### APPEALS TO EITHER THE COUNTY OR STATE BOARD OF EQUALIZATION

- Appeals in Maricopa and Pima Counties **MUST** be filed with the **STATE Board of Equalization (SBOE)**. If you are a tax agent, contact the SBOE at (602) 364-1600 for the SBOE number required in item 6. Appeals in all other counties **MUST** be filed with the **COUNTY Board of Equalization** in the county in which the property is located.
- File the Petition for Review within twenty-five days after the date of the Assessor's Notice of Change is mailed.
- In Maricopa and Pima counties, Rules of the SBOE containing filing requirements can be obtained by accessing the State Board's Website @ <https://sboe.az.gov>. For appeals filed in Maricopa and Pima counties, include a copy of the Assessor's Amended Property Notice of Valuation.
- Include a copy of the Agency Authorization form, if applicable.  
**Keep a copy of all information that is submitted to the Board.**
- Both the County and State Board of Equalization must rule on all appeals on or before the third Friday in November.

### APPEALS TO TAX COURT

- 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.

**PETITION FOR REVIEW OF NOTICE OF CHANGE**

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

FOR OFFICIAL USE ONLY

**See Instructions for complete filing requirements**

- This Petition must be filed within twenty-five days after the date of the Assessor's Notice of Change.
- Keep a copy of this form and all information submitted to the Board for your records.
- **IMPORTANT: PETITIONER MUST COMPLETE SECTIONS 1 THROUGH 11 WHERE APPLICABLE. PLEASE TYPE OR PRINT.**

1. DATE FILED \_\_\_\_\_ COUNTY \_\_\_\_\_ PARCEL # \_\_\_\_\_ OR ACCOUNT # \_\_\_\_\_

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

3. CHECK HERE IF MORE THAN ONE PARCEL IS INVOLVED IN THE APPEAL. 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) \_\_\_\_\_ PHONE NUMBER \_\_\_\_\_

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

Dept. of Financial Institutions License 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

IN PIMA AND MARICOPA COUNTIES ONLY: If you want this appeal to be heard "on the record" (OTR), check here and submit any additional written or typed information with this form. Both parties must agree to an OTR hearing. This means that neither you nor the Tax Officer will appear in person before the State Board of Equalization to offer oral testimony.

11. I HEREBY AFFIRM THAT ALL THE INFORMATION HEREIN IS TRUE AND CORRECT.

X \_\_\_\_\_ PHONE NUMBER \_\_\_\_\_  
SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE

FOR OFFICIAL USE ONLY	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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