

LOCATIONS

The location for hearings in Pima County will generally be at the Capital Annex, 400 W. Congress in downtown Tucson. The locations for hearings in Maricopa County will be at 100 N. 15th Avenue in downtown Phoenix.

WHERE CAN I PARK WHILE ATTENDING A HEARING?

In Phoenix, parking is available in the parking lots adjacent to 100 N. Fifteenth Avenue and the northeast corner of N. Fifteenth Avenue & Adams Street. In Tucson, there is limited parking adjacent to 400 W. Congress; however, a public garage is located immediately to the west of the building.

PHOENIX



TUCSON



WHAT IF I CANNOT OR DO NOT WISH TO ATTEND A HEARING?

The appeal form has a box to check if you cannot attend a hearing in person. If you have already received a date and time for a scheduled hearing and you cannot attend, you may submit written evidence to support your case **prior** to the scheduled date of hearing. It also may be possible to request a telephonic hearing. Telephonic hearings require special arrangements with the Board.

WHAT HEARING PROCEDURES DOES THE BOARD USE?

At a hearing, the proceedings usually start with the petitioner (the taxpayer) presenting evidence to support their opinion of valuation or classification, unless the respondent (typically the Assessor) is offering a recommendation for reduction. The respondent then presents evidence in support of the existing valuation or classification. The evidence presented by either side may be different than the evidence presented at the informal meeting with the Assessor, provided the basis for the appeal remains the same (pursuant to Arizona Revised Statutes (A.R.S.) § 42-16056.D). There is one exception, if there is a factual error, which was identified after the initial filing, that factual error might be raised pursuant to A.R.S. § 42-16255.

CAN I CHANGE THE BASIS OF MY APPEAL?

Regardless of the basis you use to support your estimate of value; you **may not** raise any issue not stated in your initial appeal. This does not preclude you from bringing additional or new evidence. There is one exception, if there is a factual error, which was identified after the initial filing, that factual error might be raised pursuant to A.R.S. § 42-16255.

WHAT DOES "FULL CASH VALUE" REPRESENT?

For property tax purposes, "Full Cash Value" (FCV) is synonymous with **market value** unless a statutory formula (formula required by state law to be used in establishing a value) exists.

WHAT IS THE LIMITED PROPERTY VALUE? HOW IS IT DETERMINED?

Limited property Value is determined by statutory calculation. State statutes provide the formulas to be used in calculating the Limited Property Value (A.R.S. §§ 42-13301 through 42-13304).

HOW DO I PROVE MY CASE?

The current valuation/classification has a presumption of correctness and it is the petitioner's burden to prove the current valuation/classification is incorrect. Proof may include, but is not limited to: recent appraisals, affidavits of value or sale; written offers or listings for sale; contracts of building costs; topographical, FEMA floodplain, or other types of maps; photographs; contracts or leases; or any other type of written and/or verifiable proof. **Evidence submitted at any other level of appeal is not transmitted or forwarded to the Board.** Evidence might include, but is not limited to:

1. A recent appraisal of the subject property that differs from the Assessor's value
2. Documented sales of similar properties (see Affidavit of Value), preferably in the same market area, which indicate a different value
3. Any significant physical condition of your property other than normal maintenance or repairs
4. A location problem specific to your property if it has an influence on market value and is not reflected in the valuation of other properties in the neighborhood or their selling prices
5. Unusual characteristics of your property
6. Adverse terrain features

7. Limited accessibility to your property
8. Governmental regulations or zoning which adversely affects your property
9. Any other facts that should be considered to arrive at an accurate and equitable value