

# Board of Property Tax Appeals

## Filing Information



[www.oregon.gov/dor](http://www.oregon.gov/dor)

### Please read this information before completing your petition.

Your county's board of property tax appeals (BOPTA) is authorized by law to hear appeals of the **value** of your property, including real market, maximum assessed, specially assessed, or assessed values. BOPTA does not hear appeals of the property tax you pay.

A mistake many taxpayers make when filing a petition is to present the board a study of the difference between their property tax and their neighbor's property tax. If you want the board to reduce the market value of your property, you need to provide evidence of your property's **value**, not of the tax you pay.

Another mistake taxpayers often make is to compare the value on the tax roll of their property to the value on the tax roll of their neighbor's property. This does not provide proof of the **value** of the property being appealed. If you present only this type of information in support of your request, you have not provided the board with evidence of the value of your property.

Generally, to be successful in your appeal, you must provide evidence of the **market value** of your property on January 1 of the assessment year. This is the day the assessor uses to establish the real market value of your property.

Listed below are the types of evidence you could use to convince the board that your property's real market value should be reduced.

- Documentation of an arm's-length sale of the property that occurred close to January 1 of the assessment year.
- A fee appraisal dated close to January 1 of the assessment year which reflects the property's value.
- Proof that the property has been listed for sale on the open market for a reasonable period of time at a price below the real market value on the tax roll.
- A comparison of properties similar to yours in location, size and quality that have sold close to January 1 of the assessment year. If there are differences between the properties, the differences must be accounted for in the comparison of values.
- Cost of new construction that occurred close to January 1 of the assessment year and was performed by a professional contractor.
- Cost to repair your property. You must provide written estimates of the cost of the repairs.
- For commercial property, documentation of income and expense information or a comparable sales analysis.

**Note:** A reduction in the real market value of your property may not result in a decrease in your property tax.