

Date: \_\_\_\_\_

BOE # \_\_\_\_\_

### Kane County Board Of Equalization

76 North Main, Kanab, Ut 84741 \* (435)644-4926 \* Fax (435)644-4965

### Request for Review of Property Market Value

Owner of Record: \_\_\_\_\_  
 Mailing Address: \_\_\_\_\_  
 City, State, Zip: \_\_\_\_\_  
 Phone No: (Required) \_\_\_\_\_  
 Property Account No: \_\_\_\_\_  
 Property Serial No: \_\_\_\_\_

•PLEASE COMPLETE **ONE FORM PER PARCEL** AND RETURN TO THE KANE COUNTY AUDITOR, 76 NORTH MAIN, KANAB, UT 84741, NO LATER THAN **5:00 PM, SEPTEMBER 15, 2020.**  
 •A COPY OF THE "NOTICE OF PROPERTY VALUATION AND TAX CHANGE" MUST ACCOMPANY THIS REQUEST FOR REVIEW

Property Type: Vacant Land \_\_\_\_\_ Commercial \_\_\_\_\_ Residential \_\_\_\_\_ Aggricultural FAA \_\_\_\_\_ Other \_\_\_\_\_

**Taxpayer's Opinion of Market Value** \$ \_\_\_\_\_

**Assessor's Market Value** \$ \_\_\_\_\_

#### BASIS FOR REQUESTING REVIEW

- ( ) 1. Market value is not in agreement with similar properties. (Evidence must be provided by taxpayer - give brief description below of evidence.)
- ( ) 2. Market value not justified by comparable sales or by purchase price. (Comparable sales or a closing statement must be provided by taxpayer.)
- ( ) 3. Value not justified on basis of income derived from property. (Applicable only to income producing property. A "Three Year Income Analysis" must be completed with the requested information.)
- ( ) 4. Other reasons. (Explain below and describe evidence provided.)

#### BRIEF DESCRIPTION OF EVIDENCE OR DOCUMENTATION ATTACHED:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

(Do not write on the back of this form - Use attachments if necessary.)

Appointment Requested [ ] Yes [ ] No

If I do not appear before the board I understand that a decision will be made based on the information I have provided and that I retain my right to appeal the board's decision to the State Tax Commission if I am not satisfied.

Telephonic Appointment [ ] Yes [ ] No

e-mail \_\_\_\_\_ phone \_\_\_\_\_

I certify that all statements here and before the board are true and correct to the best of my knowledge. I understand that all information submitted to the board, and the decision of the board are public record. If the Board is unable to make a decision prior to November 30th, I am still responsible to pay all taxes due to avoid penalties and interest. If a refund is necessary it will include interest starting January 1st.

\_\_\_\_\_  
 Signature of Property Owner

[ ] Authorization attached (If signature is from someone other than property owner.)

Office Use Only: Sig/Owner \_\_\_\_\_ Backup \_\_\_\_\_ Disclosure Notice \_\_\_\_\_ PRC \_\_\_\_\_  
 Date Received: \_\_\_\_\_ Appointment issued: Date: \_\_\_\_\_ Time \_\_\_\_\_  
 Intent to Deny issued: Date \_\_\_\_\_  
 Appraiser: \_\_\_\_\_

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## COVID -19 Information

To slow the spread of COVID-19, county BOE hearings may be conducted remotely. The county will provide further instruction on how to attend your hearing remotely if you choose to appear before the board.

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## Burden of Proof

At the county BOE hearing, if the property is **not a qualified real property, the taxpayer carries the burden of proof**, unless the county assessor asserts a **greater** fair market value than the original assessed value. In that instance, **the county assessor carries the burden of proof**, and the original assessed value will lose the presumption of correctness. **If both parties argue against the original assessed value, both parties carry the burden of proof.**

If the property is **a qualified real property**, the burden of proof lies with the **county assessor** if they assert a fair market value **equal to or greater than the inflation adjusted value**, which is presumed to equal fair market value. If the **taxpayer asserts a lower fair market value** than the inflation adjusted value, **the burden of proof lies with the taxpayer**. **If both parties argue against the inflation adjusted value, both parties carry the burden of proof.**

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**Kane County Board of Equalization** has once again chosen to appoint an independent Hearing Officer that will hear appeals and make recommendations to the Board.

If you choose to be present, telephonically, for your appeal hearing and would like to participate through a virtual meeting software please include this request in the narrative for your appeal so that the Auditor's office can contact you to make the appropriate arrangements.