



Livingston County Board of Review

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Office Hours: Monday through Friday 8:00 am to 4:30 pm
(Closed on Saturday, Sunday & county holidays)

The Board of Review is a County Board-appointed three-member panel which serves as an appeal body for property taxpayers who wish to contest the determination of their property's value. The County Assessor also sits on the Board of Review and serves as the Clerk.

The Board receives and hears appeals by property owners concerning the valuation of property, which has been established by the Township Assessor or Supervisor of Assessments. The Board deals only with assessed value before equalization and not with the tax rate or the amount of the tax bill.

Property Assessment Appeals

When going through the appeal process, you, the property owner, are appealing the assessed value of your property, not the tax bill. The amount of the tax bill is determined by the various tax rates that are applied to the assessment by various taxing districts. If the assessment is to increase or decrease, by reason other than equalization, the County must publish the change in a local newspaper. Once you receive the tax bill, it is generally too late to make an appeal for that year's assessment.

- If you have an appeal, you should first contact your township assessor or county assessing official. An assessor who still has the assessment books for a given year can correct any assessment. Calling an erroneous assessment to the assessor's attention early in the year may result in a correction without using the formal appeal process.

Formal Appeal

If after talking to your township or county assessing official the matter is not resolved, you should proceed with a formal appeal to the Board of Review if you can support any of the following claims:

- The assessor's market value is higher/lower than actual market value. (This claim can be supported if you have recently purchased your property on the open market or if a professional appraisal is supplied.)
- The primary assessment of the property is based on inaccurate information, such as an incorrect measurement of a lot or building.
- The assessment is higher than those of similar neighboring properties.

An appeal of any assessment (other than on farmland or farm buildings) has six steps. For information regarding the steps in appealing farmland or farm building assessment, contact the county assessment office.

Appeal of Assessment Steps:

1. Obtain the property record card with the assessed value of the property.
2. Discuss the assessment with the assessor to determine how the assessment was calculated.
3. Determine the fair cash value of the property.
4. Determine the basis for a formal appeal.
5. File a written complaint, Property Assessment Appeal, with the Board of Review.
6. Present evidence of unfair assessment to the Board of Review. If you do not agree with the Board's decision, you can appeal the decision (in writing) to the State Property Tax Appeal Board or file a tax objection appeal in Circuit Court.

Evidence Needed:

To support a claim of unfair assessment, you will need substantial evidence, some of which may be obtained from the township or county assessing official's office, from a professional appraiser, or through research. Pertinent evidence for non-farm property should include some or all of the following:

- A copy of the property card for and photograph of the property under appeal.
- Copies of property record cards for and photographs of similar neighboring properties.
- A copy of the PTAX-203, Real Estate Transfer Declarations, a deed or contract for purchase.
- An appraisal of the property by a Certified Appraiser.
- A list of recent sales or comparable properties.
- A photograph of elements not shown on the property record card that detract from the value of the property and estimate, in dollars, of their negative effect on the market value.
- If you are appealing the assessed value of farmland, a current FSA (ASCS) map needs to be attached. Keep in mind farmland is not assessed based on market value. It is valued based on the soils located on the property and their productivity indexes (PIs)
- If you are appealing the assessed value of the farm buildings, please list the information of all buildings on the property (including sizes and proposed value). Photos are also helpful to show the current condition.

Checklist for filing:

- ✓ Did you completely fill out all applicable sections of the complaint form?
- ✓ Did you (or your attorney) sign and date your complaint form?
- ✓ Did you file the complaint by the deadline date?
- ✓ If mailing the complaint, are you sure the postmark will be on or before the deadline?
- ✓ Did you provide all the evidence/information you wish the Board to consider?
- ✓ Did you include your opinion of correct assessed value in Section 2?