

# Written Request



LINCOLN COUNTY  
Office of the Tax Administrator  
Appraisal Division

Susan Sain  
Tax Administrator

Megan H. Gilbert  
County Attorney

TO: The Board of Equalization and Review

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

FROM: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SUBJECT: REQUEST FOR AN APPEAL OF THE APPRAISAL VALUE ON PARCEL ID(s): \_\_\_\_\_  
\_\_\_\_\_

I wish to appeal my 20\_\_ property value for the above listed parcel(s) to the Board of Equalization and Review. I believe the parcel(s) value is (are) incorrect based on one or both of the following reasons:

- (1) The subject property is appraised at more than its fair market value.
- (2) The subject property is not equitably appraised as compared with similar properties
- (3) Denial of \_\_\_\_\_

**Required for an appeal:**

This form letter must be completed and returned prior to scheduling your case for hearing before the Board. We will need this letter signed and the appropriate appeal form completed and returned to our office located at 100 E. Main St, 3<sup>rd</sup> Floor, Lincolnton, NC 28092 or mailed by the U.S. Postal Service. After the receipt of this written request in the Tax Department, you will have only **15 days to return your appeal form (if both forms are not returned at the same time)**. No appointment will be scheduled for a hearing without both of these documents containing the original signatures.

When ad valorem tax appraisals are questioned, the property owner has the burden of proving that the County's appraised value **substantially exceeds** the market value of the property. Helpful information **you may submit** would include (but not limited to) an **independent appraisal** of comparable properties or **recent sales of comparable properties**. The Board of Equalization and Review is **not allowed to consider** a property owner's **ability to pay, percent of increase, or amount of increase**.

The Board's job is to ensure fairness by equalizing the assessments of all property owners and all classes of property and must have facts to support its decisions. Therefore, please complete all the items on the appeal form especially, the ones which asks; "WHAT EVIDENCE DO YOU HAVE TO SUPPORT YOUR OPINION OF VALUE" or "PLEASE DESCRIBE IN DETAIL THE REASON AND NATURE OF THE APPEAL" (may depend on which appeal form you are completing).

We will review the submitted information, including any attachments, plus any additional information we have that relates to the value of your property or any documentation for exemption. When your case has been prepared and is ready to proceed to the Board, the Tax Department will call (or write) to schedule you a hearing date and time to be seen before the Board.

At the hearing, all evidence of value will be submitted to the Board and you will be given the opportunity to be heard. The Board will consider all information submitted and will recommend either change or no change to your value. After all the information has been considered, the Board will make its decision and mail you a letter of their decision within thirty (30) days of the hearing.

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Phone Number: Work ( ) \_\_\_\_\_ Home ( ) \_\_\_\_\_ Cell ( ) \_\_\_\_\_  
Email: \_\_\_\_\_

Signature(s): \_\_\_\_\_