

VALLEY COUNTY BOARD OF EQUALIZATION

Property Assessment Appeal Information for 2025

Have you spoken with the Assessor?

If you have questions about how your property was assessed or disagree with the assessment amount, the FIRST STEP is to speak with a representative from the Assessor's office. An explanation will be offered that may answer your concerns, or you might be able to provide additional information to the Assessor which could impact your property valuation. **208-382-7126**

Appeal Form

Pursuant to Idaho Code § 63-501A, this form must be **completed in its entirety and received or post marked by 5:00 pm (MDT) on December 31, 2025.** Appeals must be filed on the form provided.

Mail to: Valley County Commissioners Office, 219 N. Main St., PO Box 1350, Cascade, ID 83611.

A SEPARATE APPEAL FORM IS REQUIRED FOR EACH PROTESTED PARCEL.

Please Note: *It is necessary to submit the **original application and all supporting documentation plus five (5) copies** of the application and all supporting documentation with your appeal, including your assessment notice and appeal form, at the time of filing. Documentation submitted will not be returned.*

Supporting Documentation

The Board of Equalization must determine the market value of your property based on sales of comparable properties; and/or building costs; and/or approach to income valuation. A form has been provided to offer a guideline for the type of information requested.

Supporting documentation may include the following:

- ❖ Sales of similar properties.
- ❖ Building cost information.
- ❖ Income and expense reports.
- ❖ Copies of contracts.
- ❖ Closing statements.
- ❖ Appraisal by a licensed appraiser.
- ❖ Any unique characteristics of your property; or
- ❖ Any other information pertaining to the market value of your property.

In addition, the Assessor may request entry to your property in order to confirm or correct information on which your valuation was based. Although not required, the Board strongly encourages you to allow such access, and it may be to your advantage to do so if you believe that the property information on which your valuation was based is erroneous.

Please bear in mind that **the taxpayer has the burden** of proving that the valuation of the Assessor is erroneous.

Other Important Information

Pursuant to Idaho Code, the Board of Equalization may only consider current year assessed values of properties, **not taxes**.

You may choose to file a written appeal and the Board of Equalization will make their decision based on the information submitted; or you or your representative may appear before the Board to offer oral testimony. **The property owner must complete the attached Affidavit to authorize a representative.**

If a “Personal Appearance” appeal is filed, failure to appear at the appointed scheduled hearing, may result in dismissal of the appeal.

The order of hearing will be as follows:

- ❖ Submission and Exchange of Documentary Evidence (prior to opening)
- ❖ Opening of Hearing and Swearing-in of Witnesses
- ❖ Appellant’s Case
- ❖ Questions by Assessor and/or Board
- ❖ Assessor’s Case
- ❖ Questions by Appellant and/or Board
- ❖ Appellant’s Rebuttal
- ❖ Decision and Closing of Hearing

Appeal hearings are approximately 15 to 30 minutes in length. The property owner and Assessor will be allowed ten minutes each to present their case.

A Copy of the Assessment Notice **MUST** Accompany this Application
Along with **5** copies of all information submitted
Please Use a Separate Form for **EACH** Parcel Number You are Protesting

Valley County
Protest of Valuation

PROTEST NO.

This protest form must be completed and returned to the Board of Valley County Commissioners sitting as a Board of Equalization **BEFORE 5:00PM on Wednesday Dec. 31st, 2025** at their office in the Valley County Courthouse, 700 S.. Main St., PO Box 1350, Cascade, ID 83611

1. PROPERTY OWNER (Print or type)		TELEPHONE &/OR CELL NUMBER	FOR COUNTY USE ONLY B.O.E. CLERK _____ Date Received Initial ASSESSOR _____ Date Received Initial Appraiser Review Initial	
2. PROPERTY ADDRESS				
3. LEGAL DESCRIPTION				
4. PARCEL NUMBER				
TYPE OF PROPERTY: (Check One) <input type="checkbox"/> REAL PROPERTY <input type="checkbox"/> MOBILE HOME <input type="checkbox"/> PERSONAL PROPERTY				
REASON FOR PROTEST (Explain why you think the market value is too high)				

(Attach Additional Page's if Necessary)				

WHAT DO YOU THINK THE MARKET VALUE SHOULD BE? _____				
I do wish a personal appearance before the Board of Equalization. <input type="checkbox"/> Yes <input type="checkbox"/> No I will be represented by legal counsel or other professional (s) <input type="checkbox"/> Yes <input type="checkbox"/> No				
I will submit written evidence before the fourth Monday in June <input type="checkbox"/> Yes <input type="checkbox"/> No (if you mark yes to this question, please provide the following)				
MAILING ADDRESS _____			REPRESENTATIVE'S NAME _____	
_____			TELEPHONE OR CELL NUMBER _____	
E-MAIL: _____			E-MAIL: _____	
PROPERTY OWNER'S SIGNATURE _____			DATE _____	

DO NOT WRITE IN THIS SPACE. FOR COUNTY USE ONLY

NOTICE OF ACTION

This action reflects the decision of the Valley County Board of Equalization. Your next step for appeal is to the State Board of Tax Appeals within 30 days of the mailing of this notice.

VALLEY COUNTY BOARD OF EQUALIZATION VALUATION

ORIGINAL VALUATION					VALUATION AFTER REVIEW				
Code Area	Category	Description	Quantity	Market Value	Code Area	Category	Description	Quantity	Market Value
TOTAL				\$	FINAL APPROVAL VALUE				\$

THE FOLLOWING ACTION HAS BEEN TAKEN:
☐ Final Value **APPROVED**
☐ Protest **DENIED**. No Market Value Change

Valley County Board of Equalization Date _____

Valley County Board of Equalization
2025 Assessment Year
(Comparables)

Subject Parcel No.		Property Owner(s):		
Like Property Sales (Comparables)				
Parcel No. &/or Physical Address		Total Acres	Sale Price	Sale Date
A	Parcel#:			
	Comments:			
B	Parcel#:			
	Comments:			
C	Parcel#:			
	Comments:			
D	Parcel#:			
	Comments:			
E	Parcel#:			
	Comments:			
F	Parcel#:			
	Comments:			

***Please note:** Assessor must use **PRIOR YEAR** sales data through **December 31, 2024**

AFFIDAVIT OF PROPERTY OWNER

STATE OF _____)

COUNTY OF _____)

The undersigned, being first duly sworn upon oath, testifies as follows:

1. I am over the age of 18 years, I make this affidavit voluntarily, and I am competent to testify concerning the matters stated herein based upon my personal knowledge.
2. I am the property owner of _____
Parcel Number
3. I hereby authorize the person named below to serve as my representative at the Valley County Board of Equalization hearing concerning this property.

Representative Name

Dated this ____ day of _____ 20____

Signature: _____

Printed Name: _____
Property Owner

SUBSCRIBED AND SWORN before me, a Notary Public for the State of _____, this _____ day
of _____ 20____

Notary Public for the State of _____
Residing at: _____
Commission Expires: _____