

**VALLEY COUNTY BOARD OF EQUALIZATION**  
**Property Assessment Appeal Information for 2026**

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 June 22, 2026.** 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.



**Valley County Board of Equalization**  
**2026 Assessment Year**  
**(Comparables)**

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

**\*Please note:** Assessor must use **PRIOR YEAR** sales data through **December 31, 2025**

**AFFIDAVIT OF PROPERTY OWNER**

\*\*\*Fill this form out ONLY in the event that another party will be representing  
You, the property owner, at the BOE Hearing\*\*\*

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: \_\_\_\_\_