

ITEMIZED APPEALS

The remainder of this report is divided into three sections. The *first section* is a listing of those appeals whose status is local appeals, meaning that they have not been heard by our local property tax board (PTABOA). The *second section* is a listing of those appeals that are at the State level (IBTR). The *third section* is a list of the exempt appeals, all of which are at the State level (IBTR) also. Most of these have had some work and expense done to resolve them.

Itemized appeals will have the parcel number, petitioner name, street address, initial date, appeal year, appeal assessed value, previous year's value, and who is representing the taxpayer. The properties have been sorted by the second column which is the taxing unit column.

Explanation of Itemized Appeals Changes in Value

You will notice that values went up on some properties and down on others. Among the reasons for assessment changes are:

- New buildings were built and added to the assessment
- Buildings were demolished and removed from the records
- Rental property was severely damaged and is not able to be rented
- The Department of Local Government Finance has adjusted the cost tables to reflect increases or decreases in the cost to construct buildings
- Land values may have been adjusted or land pricing methodology may have changed
- Neighborhood factors have fluctuated as sales indicate an increase or decrease in the market
- Field checks of records corrected errors or added data
- Value changed because a reassessment had taken place