

# How to Present Your Case at an Appraisal Review Board Hearing



## A Homeowners Guide

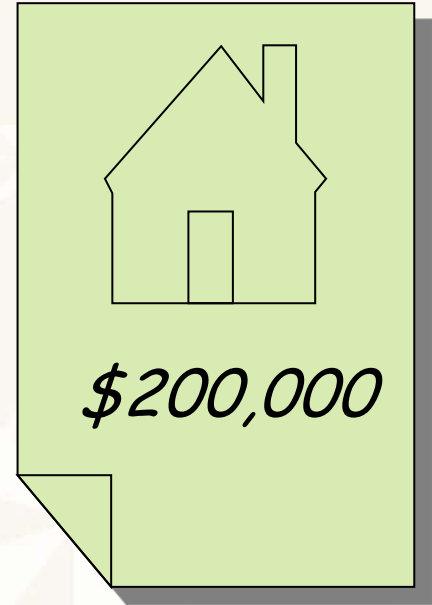


Texas Comptroller of Public Accounts  
Property Tax Assistance Division

# Notice of Appraised Value



- You just received a notice from the county appraisal district telling you the value of your home and estimating what your county, city and school district taxes could be.
- The estimated tax is based on the appraised value the appraisal district places on your home and the prior year's tax rates of your taxing units.
- You have the opportunity to appeal the value if you believe it is incorrect.



# What do You do Now?



- **First, review your *Notice of Appraised Value*. There may be information regarding the appraisal district's informal review process.**
- **File a written notice of protest by the protest deadline. The appraisal notice may include a protest form for your convenience.**
- **You may be able to resolve the matter with the appraisal district at an informal meeting.**

# The ARB



- **If the appraisal district does not have an informal process or if you are unable to reach a solution with the appraisal district, you may take your case to the ARB if you have filed a protest by the deadline.**
- **The ARB is an impartial panel composed of your neighbors who live in the county.**
- **The ARB listens to you and the appraisal district's representative and may adjust values based on the evidence presented at the hearing.**

# What Can You Protest?



- **Excessive value**: if you believe the appraisal district's value on your home is too high.
- **Unequal appraisal**: if you believe the appraisal district appraised your home at a higher proportion of its value than most properties.
- **Failure to grant exemptions**: if the chief appraiser denied your exemption application.
- **Failure to provide notice**: if the appraisal district failed to provide notice that the value of your home changed.

# Filing a Protest



- **File your protest by the deadline shown on your notice of appraised value.**
- **If the notice contains no deadline, you must file a protest by May 31 or no later than 30 days after the date on the notice, whichever is later.**
- **You may request an evening or weekend hearing. The ARB must permit such a hearing. The law requires the ARB to offer either an evening or weekend option, but not both. Slots in these sessions are available on a first-come, first-serve basis.**

# What to Expect?



**14 days before your ARB hearing, the appraisal district mails you the following:**

- **A copy of a Comptroller pamphlet explaining your remedies;\***
  - **A copy of the ARB procedures; and**
  - **A statement that you can inspect and obtain a copy of any information the appraisal district plans to introduce at your hearing.**
  - **A statement of right to postpone hearing.**
- This information is often included with your notice of hearing date and time.**

<http://www.window.state.tx.us/taxinfo/proptax/remedy10/index.html>

# What to Expect? (cont.)



- **Prior to your hearing, you may inspect and obtain a copy of all the information the appraisal district plans to introduce at the hearing.**
- **The appraisal district has to provide, upon your request, the information they used to appraise your property.**
- **You may have to spend some time at the appraisal district office or on its website or pay for copies of what you need.**
- **The charge for copies for homeowners cannot exceed \$15 per property appeal.**



# Preparing for the ARB Hearing



- You should make enough copies of all your evidence, one for each member of the ARB panel and one for the appraisal district.
- Check the ARB hearing procedures to see how many copies you will need.
- The appraisal district may also ask you for your evidence before the hearing starts.
- The ARB hearing procedures will indicate how much time you will have to present your case.
- Be on time and be prepared for your hearing.

# The Hearing – What to Expect



**Each ARB has its own process for protest hearings, but it may look like the following:**

- **Sign in and take a seat in the waiting room.**
- **When your name is called, enter hearing room.**
- **The ARB will explain how the process works.**
- **The appraisal district representative will most likely present to the ARB the following information about your property:**
  - **Name of owner.**
  - **Address and legal description.**
  - **Year built.**
  - **Size, both of improvements and land.**
  - **Amenities.**
  - **Market Value.**

# Protest Hearing Rules



- Both you and the appraisal district representative take an oath to tell the truth.
- Both you and the appraisal district representative have the right to rebut each other's evidence.
- Both you and the appraisal district representative may cross examine witnesses.
- You cannot ask questions of the ARB, but you should direct questions of the appraisal district representative through the ARB.
- ARBs may adopt Roberts Rules of Order to manage hearings.

# Prepare Your Evidence



- **Go prepared to your hearing. Take anything that will help you make your case and show how the appraisal district may have overvalued your home in your opinion.**
- **The date of your appraisal is Jan. 1.**
- **Make sure that changes made before Jan. 1 are included in the appraisal.**
- **Improvements or damage to your property after Jan. 1 should not be part of the appraisal.**

# Value Evidence



- **Check the condition of your home; if you have a foundation problem such as a cracked slab, it can affect the value. Bring photos and reports.**
- **If you had a recent loss from a fire, give the ARB a copy of the fire report.**
- **Provide copies of engineering reports or written estimates to repair deficiencies.**
- **Compare the measurement of your home against the appraisal district's.**

# Value Evidence (cont.)



- **Make sure the appraisal district data is correct regarding your property.**
- **Verify that the appraisal district has the right amenities, such as a pool.**
- **Review the home sales the appraisal district used to calculate the value of your home. Bring a list of sales.**
- **On comparable sales, check for the sales date, street address, square footage, lot size, items that add value to the home, zoning and the year the home was built.**

# Presentation of Evidence



- **After the protest and property are described, you exchange documentary evidence with the appraisal district representative and give evidence to the ARB.**
- **Even though the appraisal district has the burden of proof, the homeowner usually presents his or her evidence and argument first.**
- **The ARB will review your evidence and ask questions.**
- **You should respond with candid answers and feedback, but always remain cordial.**

# Presentation of Evidence (cont.)



- **The appraisal district representative may ask questions.**
- **The appraisal district representative will present a report of its value on your home.**
- **The appraisal district may present comparable sales in your neighborhood and review construction costs.**
- **After you and the appraisal district have presented evidence, you may rebut the testimony or evidence provided by the appraisal district representative.**



# Be Persuasive, Not Emotional



- You want to show the ARB how your evidence supports your opinion of value of your property.
- The ARB does not know everything about your home or your neighborhood.



# Be Persuasive, Not Emotional (cont.)



- **Provide the ARB with facts, not with emotional arguments.**
- **Do not argue that your taxes are too high.**
- **Base your protest on hard evidence, not wishful thinking.**



# Burden of Proof



- **If the appraisal district fails to prove your home's value by a preponderance of the evidence, the ARB must rule in your favor.**
- **You can submit an appraisal on your home prepared by an independent appraiser.**
- **If you submit an independent appraisal, the appraisal district must prove your home's value by "clear and convincing evidence."**

# Closing or Rebuttal



- **Be brief and to the point.**
- **Summarize your key evidence.**
- **Summarize your key arguments.**
- **Repeat your requested property value.**
- **Thank ARB members for their time.**
- **The appraisal district may be permitted to close the hearing.**

# ARB Reaches a Decision



- **The ARB will evaluate your home's value based on the evidence.**
- **The ARB will give you its opinion of your home's value and may indicate what evidence it considered.**
- **After the ARB makes its decision, the ARB will make it known to you.**
- **The ARB will send you a written order by certified mail.**
- **If the hearing was held by a panel of the ARB the decision is not final until approved by the full ARB.**

# What Now?



- If you do not agree with the ARB's decision, you may request binding arbitration if you qualify.
- You can also appeal the decision to the state district court in the county in which your home is located.
- In either case, you will have to make a partial payment of taxes *before the delinquency date*, usually the amount of taxes not in dispute.

# Evidence Checklist



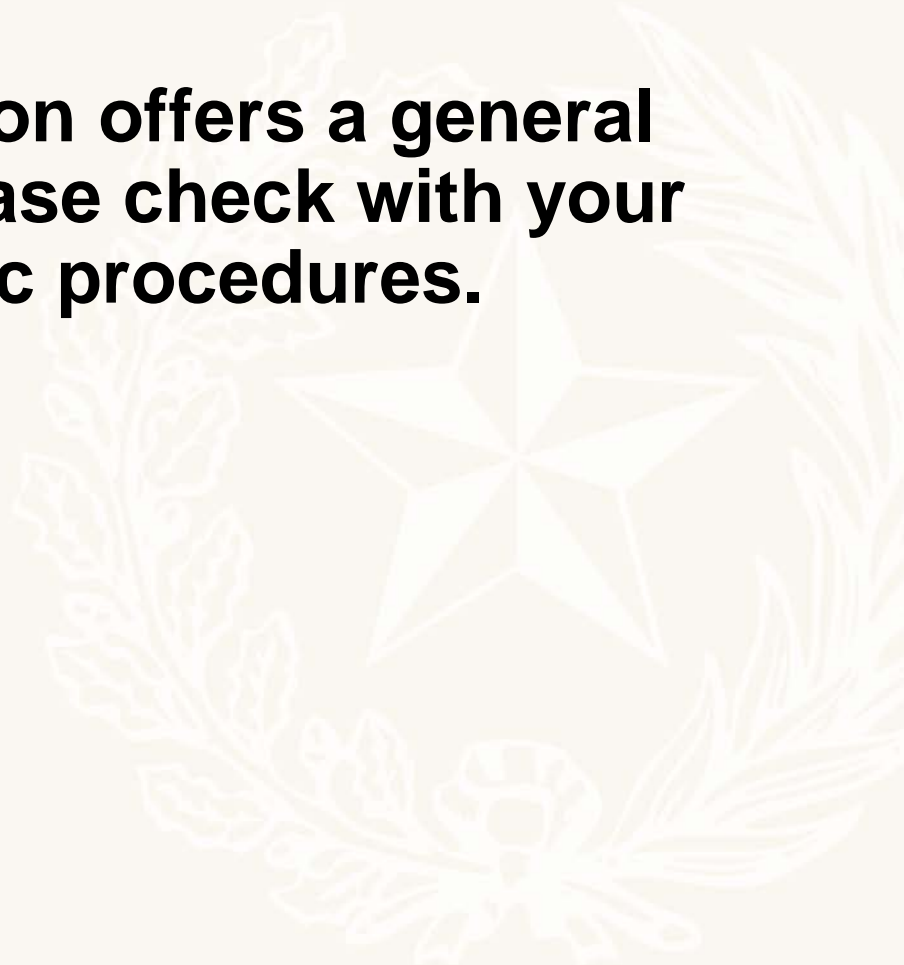
**Use this evidence checklist to help gather evidence for your ARB hearing.**

- Pictures of property.**
- Receipts of repairs after Jan. 1.**
- Sales price documentation, such as listings, closing statements and other information.**
- Appraisal district records.**
- Graphs.**
- Diagrams.**
- Sworn statements.**
- Witness lists with copies of witness submitted testimony.**
- Mathematical calculations.**
- Copies of all evidence.**

# Conclusion



**This presentation offers a general guidelines. Please check with your ARB for specific procedures.**





# Conclusion



**Property Tax Assistance Division  
Comptroller of Public Accounts  
1711 San Jacinto, 3<sup>rd</sup> Floor  
Austin, Texas 78701**

**1-800-252-9121, ext. 4-6586**

**[ptad.cpa@cpa.state.tx.us](mailto:ptad.cpa@cpa.state.tx.us)**

**[www.window.state.tx.us/taxinfo/proptax/](http://www.window.state.tx.us/taxinfo/proptax/)**



***Note: The Comptroller's office is providing technical assistance, and not offering legal advice. Interpretations of law must be made by legal counsel.***

# How to Protest for Homeowners

Question 1 of 2

Please enter your Texas Department of Licensing and Regulation (TDLR) registration number to receive continuing education credit. If you do not have a TDLR number, you may skip this question.

## PROPERTIES

On passing, 'Finish' button:

On failing, 'Finish' button:

Allow user to leave quiz:

User may view slides after quiz:

User may attempt quiz:

[Goes to Next Slide](#)

[Close Window](#)

[After user has completed quiz](#)

[At any time](#)

[Unlimited times](#)



Properties...



Edit in Quizmaker