

# What to Expect after Filing your Protest



- ❖ If you file a written request for an Appraisal Review Board (ARB) Hearing (called a Notice of Protest) before the deadline, the ARB will set your case for a hearing.
- You will receive a written notice of the time, date and place of the hearing with the ARB fifteen (15) days before your hearing. If you would like to have a hearing by Teleconference you must notify the ARB ten (10) days prior to your scheduled hearing and submit an "Affidavit of Evidence" prior to the start of the hearing.
- ❖ In order to present an effective case, you are encouraged to provide documented evidence prior to or upon your arrival on the date of your ARB hearing. The ARB considers documented information to carry more weight than verbal testimony. (See examples of documented evidence below.)
- ❖ The ARB typically allots fifteen (15) minutes for your hearing. You are encouraged to review the Order of Presentation listed below and bring only the evidence you can adequately present in the allotted time.



## Suggested Documented Evidence

#### **Residential Properties**

- ✓ Closing statements (within last year)
- ✓ Recent sales contract
- ✓ Fee appraisal (within last two (2) years)
- ✓ Recent sales of similar properties (within last year)
- ✓ Contractor's cost estimates for significant problems (suggested amount is 10 photographs)
- ✓ Photos of property (suggested amount is 10 photographs)
- ✓ Any information that shows an error in the districts data

#### **Commercial Properties**

- ✓ Complete set of closing statements and/or fee appraisals (within last three (3) years)
- ✓ Most recent 12 Month Income and Expense Information, Rent Roll and Lease Information
- ✓ Current "For Sale" listing agreement if applicable
- ✓ New construction AIA G702 & 703 forms or reports
- ✓ Cost estimates for significant problems
- **✓** Comparable sales information
- ✓ Any information that shows an error in the districts data
- ✓ Photos of property



The following is the Order of Presentation that the ARB will generally follow. The suggested time for each segment is noted, however, these are only suggestions to allow for the hearing to be concluded in fifteen (15) minutes. The Appraisal Review Board reserves the right to extend the hearing and to inform either party their time is, or is close to, being exceeded.



### **Order of Presentation**

1. ARB Administrative Matters 1 minute
2. Owner's evidence presentation
and arguments
3. Cross examination
by Appraisal District
4. District's evidence presentation
and arguments
5. Cross examination & offer of
rebuttal by Owner
6. Offer of rebuttal evidence.
by Appraisal District
7. Owner's closing arguments
8. Appraisal District's closing
arguments 1 minute
9. ARB deliberation & verbal decision 2 minutes