

PETITION FOR REVIEW OF TAXPAYER NOTICE OF CLAIM

Pursuant to A.R.S. § 42-16254

**FOR PETITIONS FILED IN MARICOPA OR PIMA COUNTY, SUBMIT TO THE STATE BOARD OF EQUALIZATION (SBOE).
IF FILED IN ANY OTHER COUNTY, SUBMIT TO THE COUNTY BOARD OF EQUALIZATION.**

- File this petition within **90 DAYS** of the date of the meeting with the Tax Officer. Include a copy of the Notice of Claim and the Tax Officer's decision.
- **Keep a copy for your records** and mail or hand deliver one copy to either the County or State Board of Equalization.
- Deliver one copy to the Tax Officer. If mailed, send **certified mail**.
- Include an Agency Authorization form (DOR 82130AA) with this petition if the agent did not represent the taxpayer when filing the Notice of Claim.
- Complete Items 1 through 7 where applicable.

1. COUNTY _____ PARCEL ID: _____ ACCOUNT NUMBER _____
 2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).
 3. PROPERTY ADDRESS OR LEGAL DESCRIPTION _____

| | |
|---|---|
| 4A. TYPE OR PRINT OWNER'S NAME AND ADDRESS AS LISTED ON TAX ROLL: _____ _____ | 4B. MAIL DECISION TO: _____ _____ |
|---|---|

5. COMPLETED BY: **(Owner, Agent, or Attorney)** _____

AGENTS ONLY: Real Estate Appraisal Division Number # _____ SBOE # _____ **(Pima and Maricopa Counties Only)**

6. **BASIS FOR THIS PETITION:** Additional documents submitted must contain the parcel ID number or tax roll number and be attached to the petition. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation, changing the classification, or no change.

| | FROM (Currently) | LAND _____ | TO (Proposed correction): | LAND _____ |
|----------------------------------|--|--|--|--|
| TAX YEAR Current Year | PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____ | IMPS _____ FCV _____ LPV _____ | PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____ | IMPS _____ FCV _____ LPV _____ |
| TAX YEAR One Year Prior | PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____ | LAND _____ IMPS _____ FCV _____ LPV _____ | PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____ | LAND _____ IMPS _____ FCV _____ LPV _____ |
| TAX YEAR Two Years Prior | PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____ | LAND _____ IMPS _____ FCV _____ LPV _____ | PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____ | LAND _____ IMPS _____ FCV _____ LPV _____ |
| TAX YEAR Three Years Prior | PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____ | LAND _____ IMPS _____ FCV _____ LPV _____ | PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____ | LAND _____ IMPS _____ FCV _____ LPV _____ |

7. I hereby request that the petition above be reviewed by the County or State Board of Equalization and that the Board consider the provided information in making its determination. I hereby affirm that the information included or attached is true and correct.

IN PIMA AND MARICOPA COUNTIES ONLY:
If you want this appeal to be heard on the record check here and submit any additional written or typed information with this form. This means that neither you nor the Tax Officer will appear in person before the State Board of Equalization to offer oral testimony.

X _____
SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE DATE

| | | | | |
|---|----------------------------|--------------------------------------|----------------------|------------------|
| BOARD OF EQUALIZATION DECISION | FULL CASH VALUE \$ _____ | LIMITED PROPERTY VALUE \$ _____ | PROPERTY CLASS _____ | ASMT RATIO _____ |
| BASIS FOR DECISION: _____ | | | | |
| DATE RECEIVED _____ | DATE DECISION MAILED _____ | CHAIRMAN OR CLERK OF THE BOARD _____ | | |

FOR OFFICIAL USE ONLY

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