

INSTRUCTIONS FOR PETITION FOR REVIEW OF VALUATION

Information necessary to complete this petition is contained on the Notice of Value. Additional information regarding your property value or classification may be obtained from the Coconino County Assessor's Office

- The following forms may need to be used in conjunction with the Petition for Review (DOR form 82130) in the administrative appeals process and can be obtained from the Assessor's Office:
 1. Agency Authorization Form (DOR 82130AA)
 2. Appropriate Income and Expense Statement from the DOR 82300 series.
 3. Multiple Parcel Appeal Form (DOR 82131)
 4. Agricultural Land Use Application (DOR 82916)

COMPLETING THIS FORM

- Complete items 1 through 13 where applicable and **keep a copy for your records**.
- You **MUST** state the method or methods of valuation on which you are basing your appeal in item 9 and provide substantial information justifying your opinion of value.

If your appeal is based on:

1. **The market sales approach**, include the full cash value for at least one comparable property within the same geographic area as the property in question or the sale of the property in question.
 2. **The cost approach**, include all costs (materials, labor, architectural fees, construction finance costs, builder's profit) to build or rebuild the improvement(s), plus the land value.
 3. **The income approach**, include a completed and notarized Income and Expense Statement (DOR 82300) and the appropriate Supplement for the type of property (DOR 82300-1 through DOR 82300-7).
- If you are filing this appeal regarding classification of your primary residence, please attach documentation such as, copies of your driver's license, voter registration card, copy of a portion of your last income tax return (only name and address section).
 - If you are appealing to obtain qualified agricultural classification, attach a completed Agricultural Land Use Application Form (DOR 82916) together with substantial information justifying your appeal.
 - **Keep a copy of all information that is submitted to the Assessor.**

MULTIPLE PARCEL APPEAL

- You may file an appeal for more than one parcel if all of the parcels are one of the following:
 1. Part of the same economic unit. An **"Economic Unit"** is a combination of parcels in which land and improvements are used for mutual economic benefit. An economic unit may be comprised of properties which are neither contiguous nor owned by the same owner. However, they must be managed and operated on a unitary basis and each parcel must make a functional contribution to the operation of the unit. **"Functional Contribution"** is a positive economic benefit created by the use of an individual parcel in an economic unit.
 2. Owned by the same owner, have the same use, have the same appeal basis, and are located in the same geographic area. Criteria for determination of **"Same Use"** includes, but is not limited to, property class, property use code, unit value, and zoning. **"Geographic Area"** means an area for which common property valuation characteristics may reasonably be identified, such as a subdivision, neighborhood, market area, or an Assessor's book and map.
- It is **strongly** recommended that only parcels with common ownership, physical characteristics and location be included on a Multiple Parcel Appeal Form (DOR 82131). Failure to file multiple parcels under the above conditions could result in a decision based on incomplete information or a possible denial of the appeal. In Items 10 and 11 of the petition form, enter the total full cash and limited values for all parcels included in the appeal.
- You may request a meeting with the County Assessor's staff by checking the appropriate box in item 12. If you are unable to meet with the Assessor's staff at the time and place set by the Assessor, you may wish to submit written evidence to support the petition before the date of the meeting. All issues you wish to appeal must be included on the Petition for Review.

SEE NEXT PAGE FOR THE ADMINISTRATIVE APPEALS PROCEDURES

ADMINISTRATIVE APPEALS PROCEDURES

STEP I - APPEALS TO THE ASSESSOR

- **FILING DEADLINE:** File petitions with the Coconino County Assessor within sixty days of the date postmarked on the Notice of Value.
- Mail or hand deliver one copy of the completed Petition for Review to the Coconino County Assessor. Retain a copy for your records (and for use in possible further appeals).
- You may file an appeal on your own or you may name an agent to represent you in the administrative appeals process. If an agent is designated, an Agency Authorization Form (DOR 82130AA) must accompany the Petition for Review.
- Only one appeal for each parcel or economic unit will be accepted by the Assessor. Any duplicate petitions will be returned.
- **Keep a copy of all information that is submitted to the Assessor.**
- Submit the completed petition form(s) by email to assessor@coconino.az.gov or by mail to Coconino County Assessor, 110 E Cherry Ave, Flagstaff, AZ 86001.

The Coconino County Assessor reserves the right to reject any petition not meeting statutory requirements. If the Assessor rejects your petition for failure to include substantial information, you may file an amended petition within fifteen days after the rejection notice is mailed. If the rejection notice is mailed by the Assessor on or before June 15, you may file an amended appeal with the Assessor. If the rejection notice is mailed by the Assessor after June 15, you may file an amended appeal to the Coconino County Board of Equalization.

- The Assessor must rule on all appeals no later than August 15. If your request has been denied, you may file an appeal with the Coconino County Board of Equalization.

STEP II - APPEALS TO THE COCONINO COUNTY BOARD OF EQUALIZATION

- Appeals **MUST** be filed with the **COUNTY Board of Equalization** in the county in which the property is located.
- File the Petition for Review within twenty-five days after the Assessor's decision is mailed.
- Include a copy of the Agency Authorization Form, if applicable, and the Assessor's decision with the petition. **Keep a copy of all information that is submitted to the Board.**
- The Coconino County Board of Equalization must rule on all appeals no later than October 15.
- Mail the completed petition form(s) to Coconino County Board of Supervisors, 219 E Cherry Ave, Flagstaff, AZ 86001.

APPEALS TO TAX COURT

- If you have filed an appeal through the administrative appeals process, you may appeal to the Tax Court within sixty days of the mailing date of the most recent administrative decision. If you file an appeal with the Court, the administrative appeals process is suspended pending a determination by the Court.
- If you have not started the administrative appeals process, you may appeal directly to the Tax Court on or before December 15 of the valuation year.
- If you are dissatisfied with the valuation or classification of your property as determined by the Coconino County Board of Equalization, or if your petition is denied by the Coconino County Board of Equalization, either in whole or in part, you may appeal directly to Court within sixty days after the date of mailing of the decision, or by December 15, whichever is later.

2022 PETITION FOR REVIEW OF REAL PROPERTY VALUATION

PURSUANT TO A.R.S. TITLE 42, Ch.15, Art. 3 AND Ch. 16, Art. 1-5

1. Date Filed: _____ Parcel Number: _____ Account Number: _____

2. Property Address or Legal Description: _____

3. Is this a multiple parcel appeal? No Yes If yes, attach multiple parcel appeal form (DOR 82131)

4. Use of property: Commercial/Industrial, Specify Type: (Apartment, Office, etc) _____

Vacant Land Residential Agricultural Other: _____

5. Petition Completed By: Owner Agent/Attorney Other: _____

Name

Telephone

Address

City, State, Zip

If completed by an agent, complete and attach an Agency Authorization Form (DOR 82130AA).

6. Owner info (if different than petitioner info):

Name

Address

City, State, Zip

7. Has the ownership on this property changed? No Yes If yes, attach recorded documentation

8. Indicate who should receive the decision if petitioner is different than owner: Owner Petitioner

9. Basis for Petition: Market Sales Approach Cost Approach Income Approach Other (explain)

Additional documents submitted must contain the parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the value or changing the property classification.

	Full Cash Value	Limited Property Value	Property Class	Assessment Ratio
10. Value Shown on Notice of Value				
11. Owner's Opinion of Value				

12. Would you like to request a meeting with Assessor's Office staff? No Yes

13. I hereby affirm that the information included or attached is true and correct.

Signature of Property Owner or Representative

Telephone

Email Address