

Appeals Must Be Substantiated by Facts

Appeals must be based on facts. The property owner must present supporting evidence to convince the board that the current year valuation or classification is incorrect. The supporting evidence can be presented either in person, through a letter or through an authorized representative.

The property owner should describe the property, how the property is used, as well as its current condition. Photos can be very helpful in illustrating the condition of the property. The property owner should review the assessor's data on the property to make sure that it is correct. The property owner should also review recent property sales in the area. At the assessor's office, the property owner can review Certificates of Real Estate Value (CRVs) for properties in the area. Other evidence such as a recent appraisal may also be helpful information to present.

The property owner should keep in mind that taxes are not the issue. The board should not consider arguments based on the ability of the taxpayer to pay, services received for taxes paid or tax equalization. Given the broad spectrum of tax capacity rates, tax classifications and state credit programs that apply to various properties throughout the jurisdiction, tax comparisons are misleading. To strengthen their appeal, property owners should present evidence about the property's value or classification, not how much they are paying in taxes.

Property in Minnesota is classified according to its actual use, such as commercial, agricultural, or residential homestead, not zoning. Property owners disputing the classification need to present information that proves how they use the property. For example, a property is classified as residential. The property owner believes that his/her property is eligible for the agricultural classification and appeals to the local board. In order for the board to change the classification to agricultural, the owner must prove that the property is used agriculturally and meet the statutory requirements of the agricultural class.

Source: Minnesota Department of Revenue Local Board of Appeal and Equalization Handbook, July 2009