



Burden of Proof, Evidence and Hearing Procedures

In addition to the formal filing instructions provided with your petition, the following suggestions are offered to assist you in effectively presenting your case to your fellow citizens before the Board of Property Tax Appeals.

Burden of Proof

Under Oregon Statute, the burden of proof as to why the Assessor's Office value is incorrect is the responsibility of the petitioner. The burden of proof is a preponderance of the evidence, meaning the greater weight and the more convincing evidence. For example, the plaintiff in a property value tax appeal bears the burden to show that their valuation best reflects the real market value of the property. *See* ORS 305.427; *Lewis v. Dept. of Rev.*, 302 Or 289, 293, 728 P2d 1378 (1986).

Types of Evidence to Be Successful

- **Residential Properties**
 1. Documentation of an arm's-length sale of subject property occurring within three to six months on either side of the January 1 assessment date
 2. A fee appraisal dated close to the assessment date
 3. Comparative Market Analysis prepared by a professional realtor (dated close to assessment date)
 4. Proof of subject property being listed on open market for a reasonable length of time
 5. Comparison of properties similar to yours in location, size and quality that have sold close to the assessment date (be sure to include information about your property).
 6. Cost of new construction occurring close to the assessment date performed by a professional contractor
 7. Written estimates for the cost to repair your property

- **Commercial / Industrial Properties**
 1. Documentation of income and expense information
 2. Comparable sales analysis

Information that will NOT be Successful

1. A study in the difference between your property tax and your neighbor's property tax
2. A study of the value on the tax roll of your property and the value of your neighbor's property (they may not be comparable properties in size, rooms, finishes, etc).



Hearing Procedures

1. Property value, **not taxes**, are the subject of the hearing
2. A hearing is scheduled for 20 minutes
3. The petitioner will have the first 5 minutes to present their evidence
4. The Assessor's Office will have the second 5 minutes to present their evidence
5. The last 10 minutes will allow the Board to ask questions of either party and make their decision
6. All materials presented as evidence will be retained as part of the Board record
7. Any tax refund will be mailed approximately 6 weeks after the final scheduled hearing

Given the limited time allotted for your hearing, it is recommended that all evidence be provided at least seven (7) working days prior so that copies may be distributed to the Board and the Assessor. Evidence should be mailed, hand-delivered, or faxed using the contact information provided on the letterhead (see reverse). If you have additional last minute evidence to present at the hearing, you should bring a minimum of five (5) copies with you. Time does not allow for copies to be made at the time of the hearing. Finally, please be aware that all evidence presented to the Board (e.g., photographs) will become part of the Board record and cannot be returned.

The people who serve on the Board of Property Tax Appeals are community members with the task of impartially reviewing data from both the petitioner and the Assessor's Office. The intent is to maintain a respectful conversation. We appreciate your assistance and cooperation in this matter.