

THE ASSESSMENT APPEAL PROCESS

Property owners sometimes feel that the department's estimate of their property value is wrong. The assessment appeal process is available to allow property owners the opportunity to dispute the value determined by the department. Property values rise and fall to reflect the market. A property owner should file an appeal when they believe that their property is not valued at its current market value.

Appeals may be filed on three occasions:

1. upon receipt of an assessment notice;
2. by a petition for review; and
3. upon purchase of property between January 1 and June 30.

APPEAL ON REASSESSMENT

Property owners will normally receive a Notice of Assessment every three years that shows the old market value as well as the new market value. The new value reflects the market influence and other conditions affecting the property from the time of the last assessment.

If you decide to appeal, the first step is to reply to the Notice of Assessment by signing and returning the appeal form within 45 days of the date of the notice. Following this, a personal or telephone hearing will be scheduled. Appeals can also be made in writing, eliminating the need for a hearing.

PETITION FOR REVIEW

If events have occurred since your last regular assessment that you believe have caused your property value to decline or if you failed to respond to the Notice of Assessment within the required time frame, you may file for a petition for review by January 1 of any year. [Click here to obtain a Petition form](#). The completed form should be mailed to your **local assessment office**. After filing the petition, you will be scheduled for a hearing; or, if you prefer, your written submission can be reviewed eliminating the need for a hearing.

APPEAL UPON PURCHASE

If you purchase a property and the property is transferred after January 1 but before July 1, you may file an appeal within 60 days of the transfer. After filing a written appeal, you will be scheduled for a hearing; or, if you prefer, your written appeal can be reviewed instead of having a hearing.

FIRST STEP - SUPERVISOR'S LEVEL

The first level of the appeal process, known as the Supervisor's level, is informal. You will present your case to an assessor designated by the Supervisor of Assessments. Typically, hearings at this level take approximately 15 minutes.

You can obtain a copy of the worksheet for the property free of charge from your local assessment office. The information on the worksheet will be reviewed at the time of the hearing to assure its accuracy.

For assistance in estimating the value of your property, you can obtain sales data from various sources, including: sales listings located in the local assessment office; commercially available sales reports and other information available at local libraries; local Real Estate offices; personal surveys of recently sold comparable properties in the area; and local listings of sales transactions in the newspaper. For a nominal fee, worksheets of comparable properties may be obtained from the assessment office.

To be most effective, you should:

- Focus on those points that affect the value of your property.
- Indicate why the Total New Market Value does not reflect the market value of the property.
- Identify any mathematical errors on the worksheet or inaccurate information describing the characteristics of the property (such as the number of bathrooms, fireplaces, etc.).
- Provide examples of sales of comparable properties which support your findings as to the value of the property.
- Avoid the following issues since they are not relevant to the value under appeal: comparison to past values, percent of increase, additional metropolitan costs, the amount of the tax bill, properties in other taxing jurisdictions, and services rendered or not rendered.

Your first level hearing should be viewed as an opportunity to present evidence which would indicate that the department's value of the property is inaccurate.

SECOND STEP - PROPERTY TAX ASSESSMENT APPEAL BOARD

Following the hearing, you will receive a final notice. If you disagree with the decision, you can appeal to the next step which is to the [Property Tax Assessment Appeal Board](#). The second step appeal must be filed within 30 days from the date of the final notice from the Supervisor of Assessments.

There is an independent appeal board comprised of 3 local residents in each of the counties and Baltimore City. Property owners generally need no assistance at this step, no fees are required, and they are free to present any supporting evidence. You can obtain a list of the comparable properties that will be used by the assessment office before the Board if you file a written request to the assessment office at least 15 days before the scheduled date of the hearing.

THIRD STEP - [MARYLAND TAX COURT](#)

If you are dissatisfied with the decision made by the Appeal Board, you can file an appeal within 30 days of the date of the board's decision to the Maryland Tax Court. The Maryland Tax Court is an independent body appointed by the Governor. Although the proceedings are more formal than the first 2 levels, it is still considered to be an informal, administrative hearing. Property owners who are in disagreement with the Tax Court's decision can appeal further through the regular judiciary system. Here you will probably need legal counsel.

RECAP

The assessment appeal process is a mechanism intended to assure an accurate property valuation. If you believe that the value placed upon your property is higher than it should be and if you can provide supporting evidence (such as sales information for properties comparable to your own), then it is in your best interest to appeal.