



# HAMILTON COUNTY BOARD OF EQUALIZATION

6135 Heritage Park Drive / Chattanooga, Tennessee 37416

FAX 423-209-7301

## 1. Duties of the CBOE (5-Member Board)

- CBOE exists to give every property owner a chance to be heard
- The goal is not to be an appraiser, but to decide values based on consistency, equity, and evidence
- When properties are assessed unfairly, others pay the difference
- Decisions should be heard based solely on evidence, not feelings
  - Hear complaints from taxpayers
  - Adjust assessments to reflect value by one of the following determinations:
    - Lower Value
    - Raise Value
    - Value remains the same
  - Correct clerical mistakes
  - Assure that all assessments conform to the laws of Tennessee

## 2. CBOE does not have the authority to:

- Accept Greenbelt applications or change greenbelt use values
- Determine exemptions (other than governmental)
- Review prior year assessments

## 3. Who can appear before the board?

- Any owner of property or tax payer liable for taxation
- Any authorized agent – with written consent
- Attorneys (Written Consent Not Needed)
- Lessees legally responsible for tax

## 4. Who has the Burden of Proof?

- The burden of proof is on the one appealing – this is generally the property owner or taxpayer. Appeal Evidence must be submitted. See examples at #7
- There must be sufficient evidence to shift the burden to the assessor

## 5. What unique problems to look for as a reason to appeal?

- Physical depreciation above the norm
- Functional problems with the structure
- Economic obsolescence from an external source
- Listing errors or clerical mistakes
- Inconsistencies in pricing

## 6. Property owners may appeal to CBOE on the grounds:

- Their classification is in error
- Their value is too high
- The value of another assessed too low

## 7. Appeal evidence is required. Examples of evidence to provide:

- Comparable sales
- Recent photos
- Insurance replacement value
- Architectural plans
- Cost to build
- Cost to cure any physical or functional problems
- A real estate listing