



Arizona Property Tax Appeal Checklist

Deadlines, process, and what to gather — 2026

If your home's assessed value is higher than what it would realistically sell for, you may be overpaying — and Arizona lets you appeal. Use this checklist to file correctly and on time.

Arizona at a glance

Appeal deadline	60 days after the notice of value to the assessor — filed in the VALUATION year, one year ahead of the tax year
Effective tax rate	0.48% (about \$1,879/yr on a \$394,500 home)
Assessment basis	10% of market value (residential)
Appeals heard by	County Assessor !' State Board of Equalization !' Tax Court

Arizona's appeal calendar runs a full year ahead of the tax year it affects: the notice of value you receive in early 2026 sets your 2027 taxes, and that is the one you appeal now. Petition the assessor within 60 days of the notice (A.R.S. §42-16051(D)), then 25 days to the County Board of Equalization (§42-16056). The December 15 date applies ONLY if you skip the administrative route and go directly to Tax Court (§42-16201(B)); if you did petition the assessor, your court deadline is 60 days from the last administrative decision instead. Deadlines and forms vary by county — always confirm with your local county assessor before filing.

Step-by-step checklist

- ☐ **Find your assessment notice.** Note the assessed value and your parcel / account number.
- ☐ **Estimate your home's real market value.** Pull 3–5 recent comparable sales of similar nearby homes.
- ☐ **Check if you're over-assessed.** If assessed value is higher than market value, you likely have a case — use the free calculator at propertytaxedge.com.
- ☐ **Gather your evidence.** Comparable sales, photos of condition issues, repair estimates, and an appraisal if you have one.
- ☐ Review Notice of Value (mailed by March 1)
- ☐ File petition with County Assessor within 60 days of the notice of value
- ☐ If denied, appeal to the State Board of Equalization (Maricopa and Pima counties) or county Board of Equalization
- ☐ Further appeal to Tax Court by December 15
- ☐ **After the decision.** Accept the reduction, or pursue the next level of appeal if warranted. A win can lower your bill for years.

Exemptions that may lower your bill

- **Homestead:** No traditional homestead; Owner-Occupied Classification reduces ratio to 10%
- **Senior / other relief:** Senior Property Valuation Protection (freeze) for 65+ with income limits
- **Value Protection cap:** Limited Property Value (LPV) cannot increase more than 5% per year for owner-occupied homes

Evidence that wins appeals

- 3–5 comparable sales lower than your assessed value
- Photos of needed repairs, damage, or condition problems
- Contractor repair estimates
- Independent appraisal (the strongest single piece of evidence)

Free tools at propertytaxedge.com

Over-assessment calculator · appeal letter templates · county deadlines · find a licensed consultant

This checklist is general information, not legal advice. Deadlines, forms, and fees vary by county/jurisdiction and can change — always confirm with your local county assessor or appeal board before filing. © 2026 Exitus Strategies LLC, operating as Property Tax Edge.