Property Tax Edge

Oregon 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 Oregon lets you appeal. Use this checklist to file correctly and on time.

Oregon at a glance

Appeal deadline	December 31 (petition the county Property Value Appeals Board)
Effective tax rate	0.81% (about $3,876/yr on a $477,600 home)
Assessment basis	100% of real market value (but taxed on assessed value)
Appeals heard by	County PVAB !' Oregon Tax Court (Magistrate Division) !' Regular Division

File with your county PROPERTY VALUE APPEALS BOARD (PVAB) — renamed from the Board of Property Tax Appeals effective 2024 — after the tax statement arrives in late October and by December 31 (next business day if it falls on a weekend or holiday). The Oregon Tax Court Magistrate Division is the NEXT step, within 30 days of the PVAB order, not the first filing. A missed deadline may still reach the Magistrate under ORS 305.288 for good cause or a 20%+ residential value error. 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.
- ☐ Receive your tax statement in late October
- ☐ File a petition with the County Property Value Appeals Board (PVAB) by December 31
- ☐ Attend the PVAB hearing
- ☐ If unresolved, appeal to the Magistrate Division of the Oregon Tax Court within 30 days of the PVAB order
- ☐ Further appeal to Regular Division of Tax Court
- ☐ **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; Measure 50 cap provides strong protection
- **Senior / other relief:** Property Tax Deferral for 62+ with income under $45,000

- **Measure 50 cap:** Assessed value (Maximum Assessed Value) cannot increase more than 3% per year; reset on new construction

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.