



Property Tax Appeal — Evidence Packet

1420 Oakwood Drive — SAMPLE PACKET, Sample County, US · Prepared for Sample Homeowner

1. COVER LETTER

To the Board of Review, Sample County:

I am writing to request a reduction in the assessed value of the property at 1420 Oakwood Drive for the current tax year. The county has assessed this property at \$612,000. Based on five comparable sales within 0.6 miles that closed in the last fourteen months, together with the county's own published assessment ratio, I believe the supportable value is \$524,000.

This request is made on two independent grounds: that the assessed value exceeds market value, and that the property is assessed at a higher percentage of market value than comparable properties in the same neighborhood.

2. PROPERTY DESCRIPTION

Subject property: 1420 Oakwood Drive, a two-story single-family residence built in 1998, 2,410 square feet of above-grade living area on a 0.21-acre lot, with an attached two-car garage. The property has had no permitted improvements since 2019. Current assessed value \$612,000, equal to \$254 per square foot.

3. COMPARABLE SALES ANALYSIS

Five arms-length sales were selected within 0.6 miles, all closing within the last fourteen months, all two-story single-family residences between 2,180 and 2,640 square feet built between 1994 and 2003.

Comp 1	1338 Oakwood Drive	2,380 sq ft	sold \$511,000	\$215/sq ft
Comp 2	87 Cedar Hollow Ln	2,510 sq ft	sold \$537,000	\$214/sq ft
Comp 3	1451 Oakwood Drive	2,290 sq ft	sold \$498,500	\$218/sq ft
Comp 4	22 Brookfield Court	2,640 sq ft	sold \$566,000	\$214/sq ft
Comp 5	910 Marsh Road	2,180 sq ft	sold \$472,000	\$217/sq ft

The median sale price per square foot across these five sales is \$216. Applied to the subject's 2,410 square feet, this indicates a market value of \$520,560. Adjusting upward for the subject's larger lot and attached garage supports a value of approximately \$524,000.

The county's assessment of \$612,000 is therefore approximately 16.8% above the value indicated by recent comparable sales. On this evidence the subject property is OVER-ASSESSED.

4. ASSESSMENT RATIO CHECK

The subject is assessed at \$254 per square foot against a comparable median market value of \$216 per square foot — a ratio of 117.6% of the level indicated by the market.

The state's published assessment/sales ratio study for this county reports a median assessment ratio of 94.1% with a coefficient of dispersion of 6.6. The subject is therefore assessed at a materially higher percentage of market value than the county's own measured median, which supports a uniformity argument independent of the market-value argument above. Where a jurisdiction's COD exceeds the IAAO standard of 15, that non-uniformity is itself grounds for relief; here the COD is within standard, so the uniformity argument rests on the subject's own deviation from the county median rather than on roll-wide dispersion.

5. CONTEXT FACTORS

Two conditions reduce the subject's value relative to the comparables. The rear elevation abuts a county drainage easement, which limits buildable area and has required two remediation events since 2021. The original HVAC system dates from 1998 and is at the end of its service life; a like-for-like replacement quote of \$14,200 is attached.

6. VALUATION CONCLUSION

Requested assessed value: \$524,000, a reduction of \$88,000 from the current assessment. This figure is supported by the median price per square foot of five recent comparable sales, adjusted for lot size and garage, and is consistent with the county's own published assessment ratio.

7. FILING INSTRUCTIONS

File your appeal with your county assessor or board of review — not with the state. Confirm your county's filing deadline before you send anything; the deadline is set locally and missing it usually means waiting a full tax year. Keep a dated copy of everything you submit.

8. FORM DATA SHEET

Owner name [your name as it appears on the deed]
Property address 1420 Oakwood Drive
Parcel / account number ... [from your assessment notice]
Current assessed value \$612,000
Owner's opinion of value .. \$524,000
Basis for appeal Market value and lack of uniformity
Hearing type [in person / telephone / written, per your county]

9. HEARING SCRIPT

Opening, about sixty seconds:

"Good morning. I'm appealing the assessment on 1420 Oakwood Drive, currently assessed at \$612,000. I've brought five comparable sales within 0.6 miles, all closed within the last fourteen months, all similar in age and size. Their median is \$216 per square foot. The subject is assessed at \$254 per square foot. Applying the market median to my square footage supports \$524,000, which is the value I'm requesting."

Your three strongest points:

1. The comparables are recent, close, and genuinely similar — same style, within 460 square feet, built within nine years of the subject.
2. The subject is assessed at 117.6% of the level the market indicates, and above the county's own published median assessment ratio.
3. The drainage easement and end-of-life HVAC are documented, not asserted.

Questions assessors commonly ask:

"Have you made any improvements?" — No permitted work since 2019, and I've brought the permit history.

"Would you sell at your requested value?" — My requested value reflects what comparable homes actually sold for. I'm asking to be assessed on the same basis as my neighbors.

"Where did your comparables come from?" — Recorded arms-length sales, with addresses, dates and prices listed in the packet.

Closing:

"I'm asking the board to reduce the assessment to \$524,000, consistent with the comparable sales and with the county's own assessment ratio. Thank you."