

PETITION FOR REVIEW OF TAXPAYER NOTICE OF CLAIM

Pursuant to A.R.S. § 42-16254

**FOR PETITIONS FILED IN MARICOPA OR PIMA COUNTY, SUBMIT TO THE STATE BOARD OF EQUALIZATION (SBOE).
IF FILED IN ANY OTHER COUNTY, SUBMIT TO THE COUNTY BOARD OF EQUALIZATION.**

- File this petition within **90 DAYS** of the date of the meeting with the Tax Officer. Include a copy of the Notice of Claim and the Tax Officer's decision.
- **Keep a copy for your records** and mail or hand deliver one copy to either the County or State Board of Equalization.
- Deliver one copy to the Tax Officer. If mailed, send **certified mail**.
- Include an Agency Authorization form with this petition if the agent did not represent the taxpayer when filing the Notice of Claim.
- Complete Items 1 through 7 where applicable.

1. COUNTY _____ PARCEL ID: _____
 2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).
 3. PROPERTY ADDRESS OR LEGAL DESCRIPTION _____

4A. TYPE OR PRINT OWNER'S NAME AND ADDRESS AS LISTED ON TAX ROLL: _____ _____ _____	4B. MAIL DECISION TO: _____ _____ _____
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5. COMPLETED BY: **(Owner, Agent, or Attorney)** _____

AGENTS ONLY: State Board of Appraisal # _____ SBOE # _____ **(Pima and Maricopa Counties Only)**

6. **BASIS FOR THIS PETITION:** Additional documents submitted must contain the parcel ID number or tax roll number and be attached to the petition. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation, changing the classification, or no change.

THIS PETITION IS BASED ON THE FOLLOWING METHOD(S) OF VALUATION: MARKET COST INCOME OTHER

	FROM (Currently)	LAND	TO (Proposed correction):	LAND
TAX YEAR Current Year	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
TAX YEAR One Year Prior	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
TAX YEAR Two Years Prior	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
TAX YEAR Three Years Prior	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____

7. I hereby request that the petition above be reviewed by the County or State Board of Equalization and that the Board consider the provided information in making its determination. I hereby affirm that the information included or attached is true and correct.

IN PIMA AND MARICOPA COUNTIES ONLY:
 If you want this appeal to be heard on the record check here and submit any additional written or typed information with this form. This means that neither you nor the Tax Officer will appear in person before the State Board of Equalization to offer oral testimony.

X _____
 SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE DATE

BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	LEGAL CLASS _____	ASMT RATIO _____
BASIS FOR DECISION: _____				
DATE RECEIVED	DATE DECISION MAILED	CHAIRMAN OR CLERK OF THE BOARD		

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