

# 2025 Board of Review

## **Iowa Code Section 441.37(1)-(2)(a) Protest of assessment—grounds.**

1. a. (1) Any property owner or aggrieved taxpayer who is dissatisfied with the owner's or taxpayer's assessment may file a protest against such assessment with the **Board of Review** on or after **April 2**, to and including **April 30**, of the year of the assessment. In any county which has been declared to be a disaster area by proper federal authorities after March 1 and prior to May 20 of said year of assessment, the Board of Review shall be authorized to remain in session until June 15 and the time for filing a protest shall be extended to and include the period from May 25 to June 5 of such year. The protest shall be in writing on forms prescribed by the director of revenue and, except as provided in subsection 3, signed by the one protesting or by the protester's duly authorized agent. The taxpayer may have an oral hearing on the protest if the request for the oral hearing is made in writing at the time of filing the protest. The protest must be confined to one or more of the following grounds:
    - (a) **That said assessment is not equitable as compared with assessments of other like property in the taxing district.**
    - (b) **That the property is assessed for more than the value authorized by law.**
    - (c) **That the property is not assessable, is exempt from taxes, or is misclassified.**
    - (d) **That there is an error in the assessment.**
    - (e) **That there is fraud or misconduct in the assessment which shall be specifically stated.**
  - (2) If the local Board of Review, Property Assessment Appeal Board, or District Court decides in favor of the property owner or aggrieved taxpayer and finds that there was fraud or misconduct in the assessment, the property owner's or aggrieved taxpayer's reasonable costs incurred in bringing the protest or appeal shall be paid from the assessment expense fund under section 441.16.
  - (3) For purposes of this section, costs include but are not limited to legal fees, appraisal fees, and witness fees.
  - (4) For purposes of this section, "misconduct" means the same as defined in section 441.9.
2. a. A property owner or aggrieved taxpayer who finds that a clerical or mathematical error has been made in the assessment of the owner's or taxpayer's property may file a protest against that assessment in the same manner as provided in this section, except that the protest may be filed for previous years. The Board may correct clerical or mathematical errors for any assessment year in which the taxes have not been fully paid or otherwise legally discharged.

## **Iowa Code Section 441.21(3)(b)(2) Actual, assessed, and taxable value**

For assessment years beginning on or after January 1, 2025, the burden of proof shall be upon any complainant attacking such valuation as excessive, inadequate, inequitable, or capricious. However, in protest or appeal proceedings when the complainant offers competent evidence that the market value of the property is different than the market value determined by the assessor, the burden of proof thereafter shall be upon the officials or persons seeking to uphold such valuation to be assessed.

**For information regarding appeals to the Property Assessment Appeal Board or District Court, please see Iowa Code sections 441.37A-441.39.**