ASSESSMENT
APPEALS
PUBLIC EDUCATION
PROGRAM
COUNTY of LOS ANGELES

HOW TO PREPARE FOR YOUR ASSESSMENT APPEALS HEARING

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HOW TO PREPARE FOR YOUR ASSESSMENT APPEAL HEARING

The following information is provided to help you better understand and prepare for your hearing before an Assessment Appeals Board or Hearing Officer.

ASSESSMENT APPEALS BOARD

The Assessment Appeals Board ("Board") sits as the County Board of Equalization on behalf of the Board of Supervisors and is not part of the Assessor's Office. In accordance with the eligibility requirements established by State law, the Board of Supervisors selects and appoints the members of the Assessment Appeals Board and Assessment Appeals Hearing Officers based on their knowledge, experience, and qualifications to act as an impartial judge and to fairly determine the fair market value of property based on evidence presented at a hearing.

The Board hearing process is a formal recorded hearing conducted before a three-board member panel.

HEARING OFFICER PROGRAM

The Board of Supervisors established the Hearing Officer Program to resolve less complex issues of valuation relating to single-family residences, condominiums, cooperatives, or multiple-family dwellings of four units or less, regardless of value, and other properties that do not exceed $3,000,000 assessed value.

Hearings before a Hearing Officer are less formal than hearings before an Assessment Appeals Board. The Hearing Officer reviews evidence presented by you and the Assessor at the hearing and makes a recommendation regarding the fair market value of your property to the Assessment Appeals Board. The Assessment Appeals Board reviews the Hearing Officer's recommendation and either accepts or rejects the recommendation. The Hearing Officer will review the process with you at your hearing; if you have any questions you should feel free to ask them at the time of your hearing.

Although it doesn't happen often, if the Hearing Officer determines that the issues involved in your appeal are too complex to be heard by a Hearing Officer, the Hearing Officer will recommend that the appeal be heard by the Assessment Appeals Board.

PREPARING FOR YOUR HEARING

The purpose of your hearing is to resolve your dispute with the Assessor over the assessed value of your property. During the hearing both you and the Assessor will have the opportunity to present evidence to support your respective opinions of the fair market value of your property. Hearings are not conducted in accordance with the formal rules of evidence used in a court of law. However, to be admissible, evidence must be relevant and material.

What type of evidence is admissible?

Only evidence presented at the hearing is admissible. Any documents previously provided, or previous discussions with the Assessor, or others, will not be considered unless presented at your hearing.

Your evidence may be in the form of oral testimony given by you, your agent, an expert witness, or other witnesses who may testify on your behalf. You may also bring to the hearing written documentation that supports your case. The most common and reliable type of evidence used to support an opinion of "fair market value" is evidence based on the sales of comparable properties.

What is a comparable sale?

When we talk about a "comparable sale", we mean a sale of a property that is comparable to your property. There are three general criteria used to evaluate the "comparability" of a property: 1) the sale of the property must be an arms-length open market transaction; 2) the "comparable" property must be similar to yours based on size, quality, age, condition, utility, amenities, site location, legally permitted use and other physical attributes; and 3) the date of the sale of the comparable property may be any time prior to the valuation date, but cannot occur more than 90 days after the valuation date of your property (the date for which the fair market value of your property is being determined).

Is there a time frame within which the comparable sales must have occurred?

All sales of comparable properties made before the valuation date of your property can be used as evidence to support your appeal. However, for sales of comparable properties made after the valuation date of your property, only sales made within 90 days of the valuation date of your property may be used as evidence.

All sales of comparable properties made before the valuation date of your property can be used as evidence to support your appeal. However, for sales of comparable properties made after the valuation date of your property, only sales made within 90 days of the valuation date of your property may be used as evidence.

PLEASE BE CAREFUL: One of the most common errors made when gathering evidence is to use the sale of a comparable property which occurred more than 90 days after the valuation date of your property. Sales that occur more than 90 days after the valuation date of your property are specifically prohibited by California state law from being used as evidence.

However, the closer the sale dates of comparable properties are to the valuation date of your property, the more useful those comparable sales will be in determining the fair market value of your property.

What is the valuation date, and how is it determined?

The valuation date is the date used by the Assessor when establishing the assessed value for property. Normally, the Assessor establishes a new assessed value for property (1) as of the date of sale or transfer, (2) as of the date of completion of new construction, or (3) as of the lien date for the partial completion of new construction. Assessed values determined as of the first two dates are referred to as "base year values".

What "valuation date" should I use?

If your appeal is filed based on a "Decline in Value" (Proposition 8) of your property, then the valuation date is the lien date for the year on which you are filing.

If you are appealing a “base year” assessed value, the valuation date will be either the date of purchase/transfer or the date of completion of new construction. If you are appealing the assessed value for partial completion of new construction, the lien date is your valuation date.

REASON FOR FILING	VALUATION DATE
Decline in Value (Prop. 8)	January 1st immediately preceding the fiscal year covered by the application
Change of ownership	Actual date of transfer or sale date
New construction	Date of completion
Partial new construction	Lien date (January 1st)

What is the lien date?

The lien date is the date on which taxes for any fiscal year (July 1 thru June 30) become a lien on property.

The lien date is the 1st of January that immediately precedes the fiscal year. So for example, for the 2015-2016 fiscal year, the lien date is January 1, 2015.

What is an arms-length open market transaction?

The words “full value”, “full cash value”, “cash value”, “actual value”, and “fair market value” are all used to mean the same thing: the price a property would sell for in an “arms-length open market transaction”. An arms-length open market transaction is defined as the price at which property, if exposed for sale in the open market with a reasonable time for the seller to find a purchaser, would transfer for cash or its equivalent under prevailing market conditions between parties who have knowledge of the uses to which the property may be put, both seeking to maximize their gains and neither being in a position to take advantage of the needs of the other. The purchase price of property sold under these conditions should normally be the “assessed value” of the property.

If the sale of a property is not the result of an arms-length open market transaction, the sales price may not be a good indicator of the “fair market value” of the property and may not be accepted as evidence at your hearing. For example, the sales price of a house purchased as the result of a foreclosure may be lower than if the house had been sold under different conditions.

What type of evidence is inadmissible?

The following are examples of inadmissible evidence:

- Sales of comparable properties that occurred more than 90 days **after** the valuation date of your property. This is one of the most common examples of inadmissible evidence.
- The amount of taxes paid on your property or another property.
- Assessment Appeals Board decisions regarding other properties or even previous Assessment Appeals Board decisions on your own property.
- Assessed values of comparable properties.
- Your age, health, or financial condition, or other matters not related to the value of your property.

What should I consider when choosing my comparable sales?

The comparable properties that you choose should be physically similar to your property. Items used to determine whether other properties are "physically comparable" to your property are: size of the lot (square feet); size of improvement (square feet); year built; quality of construction; condition of property (well maintained/run down); number of bedrooms and bathrooms; garage size; amenities (pool, deck, view); site location in relation to your property; zoning (residential, commercial, etc.); and any other physical attributes of the property.

When choosing "comparable properties" make sure that you provide the full street address and/or the Assessor's Identification Number (Map Book - Page - Parcel Number) for the "comparable properties".

Once you have selected several "physically comparable" properties, if possible you should go and look at the properties, noting similarities and differences between the "comparable" properties and your property. You may even wish to take pictures of the "comparable" properties to show to the Hearing Officer or Board during your hearing.

With all of these different "physical characteristics" for comparable properties, how can the Hearing Officer or Board compare two properties?

Once the Hearing Officer or Board has determined that your property and the "comparable properties" are similar, they usually compare the "price per square foot of improvement" of each of the properties. This "price per square foot of improvement" comparison is used as a guide in determining the fair market value of your property.

When evaluating the evidence you are preparing to present during your hearing, it will be very useful for you to make this "price per square foot" comparison. The following example shows how this calculation is done:

Example:	Size of Improvement:		1500 sq. ft.
	Purchase Price:		$165,000
	$165,000 ÷ 1500	=	$110 per sq. ft.

Remember the purchase price of a property sometimes does not reflect the fair market value; e.g., foreclosure sales.

Where can I find information on comparable sales?

Comparable sales information is available through several sources. The best source for comparable sales information is the real estate agents and brokers in your area. The Assessor's Office also maintains a listing of property sales which is available for review.

The sales lists maintained by the Assessor's Office are available at both the Assessor's main office as well as the Assessor's regional offices. This information is available on a "do-it-yourself" basis. Although the Assessor's public service staff may help guide you through the steps, it is your responsibility to actually do the research and gather the necessary information to support your appeal. (See Appendix for help on how to collect evidence at the Assessor's Office, a sample of the Assessor's Sales List, and a suggested Comparable Sales Information Worksheet).

It is often useful to visit the specific regional office that maintains the records for your property. The staff of that office may be able to answer any specific questions you may have. For example, if properties which you have identified as “physically comparable” have sales prices that are either extremely high or extremely low, you will need to further investigate these properties to ensure that the conditions of sale meet the “arms-length open market” criteria; otherwise they may not be accepted as evidence at your hearing.

If you request comparable sales information from someone else (local real estate agent or broker), make sure that they understand that the “sales dates” of the comparable properties cannot be more than 90 days after the valuation date of your property. Comparable sales of properties with sales date more than 90 days after the valuation date of your property are not acceptable as evidence at your hearing.

Are there other methods of establishing the fair market value of my property?

Yes, depending upon the circumstances of your appeal and the type of property involved. Following are additional methods of determining market value:

Income Approach to Determining Value

This method is used when the subject property is of the type that is commonly purchased to generate income. If you use this approach to support your opinion of value, you should submit evidence based on an income study to include the gross income, expenses, and the capitalization method and rate used.

New Construction

In addition to sales of comparable properties which would indicate the fair market value of a newly constructed building or an addition to an existing building, other helpful information would include normal costs of construction, including indirect costs such as cost of financing, property taxes during construction, and a reasonable allowance for entrepreneurial services.

The actual cost of the construction is not always indicative of the fair market value. For example, it may have cost you $180,000 to build your house because you did most of the work yourself, or you received a discounted price on the construction materials and labor from a friend or relative. However, the fair market value of the property may be $250,000. Your property will be assessed at a value that reflects fair market value and not actual cost.

Personal Property

The cost of acquiring the property is the method most often used in determining the value of personal property. Compare the price that the same property would have if it were purchased within a reasonable time before or after the lien date of the assessment year on your application. When gathering information regarding the initial cost of the property be sure to include when it was acquired, the condition as of the lien date, and its obsolescence.

Comparable sales may be used in cases dealing with boats or aircraft. Sales should be reasonably close to the lien date, and should have occurred in the open market. The sales price should be verified with the buyer, seller, broker or salesperson.

Is there any other information I should bring to the hearing?

If you recently purchased your property, you should bring your deposit receipt and the closing statement to the hearing. Documentation, such as this, can provide the Hearing Officer with pertinent information regarding the purchase of your property. Be sure to bring **three (3) copies** of any written information you plan to submit as evidence at a Hearing Officer hearing. Bring **five (5) copies** of written evidence if your appeal is scheduled before the Assessment Appeals Board.

THE DAY OF YOUR HEARING

Is parking available at the hearing location?

Yes, parking is available at all hearing locations. Parking rates vary depending on the location for which you are scheduled.

Los Angeles hearing location: Parking is available at the Music Center on Grand Avenue, Our Lady of the Angels Cathedral across from the Hall of Administration building on Temple and Hill Streets. Metered street parking on some of the adjacent streets is also available.

Offsite Hearing Officer locations: Free or metered parking is available at offsite facilities where Hearing Officer hearings are held.

How long will I have to wait for my hearing to begin?

Based on our experience of how long hearings normally last and the number of applicants who fail to appear for their hearing, we try to minimize the time you wait while at the same time minimizing the cost of hearings. To do this, multiple cases are scheduled for the same hearing date and time and are heard on a first come, first served basis. Depending upon your arrival time and the complexity and/or number of cases being heard, you should be prepared to spend several hours to the whole day at the hearing. The hearing locations are normally open 30 minutes before the scheduled hearing time for check-in.

Who participates at the hearing?

If you are scheduled for a Hearing Officer hearing, you and/or your authorized representative, a Hearing Officer representing the Board of Supervisors, and an Assessor's representative will be present at the hearing.

If you are scheduled for a Board hearing, you and/or your authorized representative, a panel of three-Board members representing the Board of Supervisors, and an Assessor's representative will be present at the hearing.

A clerk will be present at both hearing types to maintain the order and flow of the appeal process. All hearings are generally open to the public.

What if I am unable to personally appear at the hearing?

If you are unable to attend the day of the hearing, your spouse, parent or child may attend on your behalf. You may also authorize a registered Tax Agent or California licensed attorney to represent you by signing an Agent's Authorization form ***AAB102***. Your representative must bring the signed authorization form the day of the hearing. Pursuant to County Code Chapter 2.165, any person who is compensated to represent on behalf of the taxpayer is required to be registered as a Tax Agent with

the Executive Office of the Board of Supervisors. Tax Agent registration is facilitated on the Assessment Appeals online filing website at https://lacaab.lacounty.gov/ . Agent Authorization forms can be obtained by calling (213) 974-1471 or on the website at:
http://bos.lacounty.gov/Services/AssessmentAppeals.aspx

If an application is filed by a corporation, limited partnership, or a limited liability company, any officer or employee of the corporation who is knowledgeable of the particulars of the property may appear on behalf of the corporation and requires no written authorization; however, the representative could still be subject to the Tax Agent Registration requirement. For more information, please contact the Tax Agent Registration Program at (213)) 974-1462.

What happens if I don't attend the hearing and I don't send an authorized agent?

If you or an authorized agent do not appear at the hearing, your application will be denied for non-appearance. "Denied for non-appearance" means your application is considered closed and no further action will be taken. You will receive an official Notice of Board Action in the mail to notify you of this outcome.

If my appeal is denied for non-appearance, do I have any recourse?

An Assessment Appeals Board may reopen and take evidence upon an application denied solely because of non-appearance if the applicant furnishes evidence of good cause for the failure to appear when scheduled, and if the applicant files a written request for reconsideration within 60 days from the mailing of notification of the denial due to the lack of appearance. However, it is the policy of the Assessment Appeals Boards that applications will only be reinstated if there are extraordinary circumstances that caused the taxpayer to miss the hearing.

How is the hearing before the Assessment Appeals Board conducted?

Hearings scheduled before an Assessment Appeals Board ("Board") are in a more formal setting before a three-member Board panel. On the day of your hearing, you or your representative will be required to check in with the Board Clerk ("Clerk") along with the Assessor's representative. You must bring five (5) copies of your evidence to the hearing, in addition to your copy.

The Clerk will call the hearing to order and will instruct all persons testifying before the Board to be sworn in. **Please note that all Board hearings are recorded**. Your case will be called in the order in which you checked in or at the Clerk's discretion depending on the action(s) needed to be addressed by the Board. The Clerk will announce the Application Number, Applicant's Name, Property Location, and all other relevant information before the Board.

After the application information has been read in by the Clerk, the Board chair will address you or your representative as well as the Assessor's representative and determine who has the burden of proof. Both sides will have the opportunity to present their evidence and testimony for their cases. Your evidence must be submitted to the Clerk for filing and copies will be provided to the Assessor's representative and Board before being introduced on the record. If the property is an owner-occupied single family residence, the Assessor's representative has the burden of proof and will present the evidence first. You will have the opportunity to question the Assessor's representative. Once the Assessor's representative is done, you will present your evidence; the Assessor's representative will have the opportunity to question you. The Board may ask questions throughout the hearing.

At the conclusion of your hearing, the Board may announce their decision or take the matter under submission. In both instances, you will receive a notice of the Board's decision no later than one hundred twenty (120) days from the date of your hearing unless otherwise noted at the hearing.

How is the hearing before a Hearing Officer conducted?

The Hearing Officer will first announce the Application Number, the Applicant's Name, and will determine that both the applicant and/or applicant's agent and the Assessor's representative are present at the hearing. The Assessor's representative will then give a description of your property. The Hearing Officer will determine who has the burden of proof and then will begin to hear evidence.

If the property is an owner-occupied single family residence, the Assessor's representative has the burden of proof and will present evidence first; you will have the opportunity to question the Assessor's representative. Once the Assessor's representative is done, you will present your evidence; the Assessor's representative will have the opportunity to question you. The Hearing Officer may ask questions throughout the hearing.

Once all evidence has been presented and questions have been answered, the Hearing Officer establishes a "fair market value" of your property as of the valuation date, **based on the evidence presented at the hearing**, and makes a recommendation to the Board for their review and consideration. Prior to leaving the hearing, you and the Assessor's representative will receive a copy of the Hearing Officer's recommendation.

What if I disagree, or the Assessor disagrees, with the Hearing Officer's recommendation?

If you nor the Assessor's representative requests a Board hearing within the 14 days of the Hearing Officer's hearing date, the Board will review the Hearing Officer's recommendation (typically within three weeks) and will either accept or reject the recommendation. If the Board accepts the Hearing Officer's recommendation, your property's assessed value will be adjusted accordingly. If the Board rejects the Hearing Officer's recommendation, the Board will notify you and the Assessor and will reschedule your application for a new hearing before the Board.

What happens if the Hearing Officer's recommendation is not appealed by either party?

If neither you nor the Assessor's representative requests a new hearing within 14 days of Hearing Officer's recommendation, the Board will review the Hearing Officer's recommendation (normally within three weeks) and either accept or reject it. If the Board accepts the Hearing Officer's recommendation, your property's assessed value will be adjusted accordingly. If the Board rejects the Hearing Officer's recommendation, the Board will notify you and the Assessor and will reschedule your application for a new hearing before the Board.

What if I reach an agreement with the Assessor prior to the hearing, or I choose to withdraw my appeal?

Prior to your hearing, you may have the opportunity to correspond with the Assessor regarding your appeal. You and the Assessor may reach an agreement on the correct value of your property and submit a written stipulation to that value. The written stipulation will be submitted to the Appeals Board for review and approval. Do not withdraw your appeal filed with the Appeals Board at this time. If approved, the stipulation will be read-in before the Board to enact/officiate the agreement. If the stipulation is rejected by the Board, you and the Assessor will be notified, and your application will be scheduled for a future hearing date before the Board.

What if I choose to withdraw my appeal?

If at anytime you decide to withdraw your application, you may do so by signing the back of your appointment notice or submitting a written request in writing to:

Assessment Appeals Board
County of Los Angeles
Kenneth Hahn Hall of Administration
500 West Temple Street Room B-4
Los Angeles, CA 90012

Withdrawal forms are also available online at:
http://bos.lacounty.gov/Services/AssessmentAppeals.aspx

APPENDIX

Collecting Evidence at the Assessor's Office

Steps to follow when gathering information at the Assessor's Office:

1. Bring a copy of your Application and Tax Bill with you to the Assessor's Office.

2. Get the CLUSTER CODE for your property from the Assessor's Clerk.

3. View Assessor's Sales List (microfiche) for your CLUSTER CODE/Neighborhood. A sample of the Sales List is on the Appendix insert titled "Sample of Assessor's Sales List (K11)".

4. Identify Similar/Comparable Properties - Use the information on the Assessor's Sales List to identify properties that are "comparable" to your property.

   - USE CODE 0100 = Single Family
     0101 = Single Family with Pool
     010C = Condominium
   - YEAR BUILT
   - AREA, square feet of improvement
   - BEDROOMS
   - BATHROOMS

5. For Similar/Comparable Properties:

   - Find those with DEED TYPE equal to "Y" ("Y" indicates Regular Transfer)
   - Use RECORDING DATE as the Sales/Valuation Date (remember the sales/valuation date must not be more than 90 days after the valuation date of your property)
   - Use SELLING PRICE to support your opinion of "fair market value" (generally computed as Dollars per Square Foot of Improvement).

6. Record information about similar/comparable sales to present as evidence at your hearing.

7. Additional information, for example, LOT SIZE, can be obtained from other records at the Assessor's Office. Check with the Public Service Section, in the Kenneth Hahn Hall of Administration, or with your Regional Assessor's Office (locations are listed on the back of your tax bill).

8. Once you have collected information on Comparable Sales, you will need to organize the information and be prepared to present it at your hearing. A suggested Comparable Sales Information Worksheet is provided on the Appendix insert.

9. After you have collected and organized your evidence, you might also want to drive by the "Comparable Sale" properties to determine amenities, level of upkeep, etc. If helpful, pictures could be taken.

IMPORTANT REMINDER

- Bring **three (3) copies** of any evidence you plan to present at a Hearing Officer hearing.
- Bring **five (5) copies** of any evidence you plan to present at an Assessment Appeals Board hearing.
- If you are bringing pictures to your hearing, no copies are required.

☐ You Need to Know If You Have a Valid Case.

If the evidence you collect does not support your appeal, you may want to withdraw your application.

☐ **It is strongly recommended that you complete the "Comparable Sales Information Worksheet" inserted in the back of this booklet prior to your hearing.**

FREE
Public Education Seminars Available

The Assessment Appeals Public Education Program of the Executive Office of the Los Angeles County Board of Supervisors offers **FREE SEMINARS** covering the assessment appeals process, when and how to file an appeal, and how to prepare for an assessment appeal hearing. For recorded information regarding the current seminar schedule, call (213) 974-4240 or visit the website at:
http://bos.lacounty.gov/Services/AssessmentAppeals/PublicEducationProgram.aspx

You may also access more information about the Assessment Appeals Board at:
http://bos.lacounty.gov/Services/AssessmentAppeals.aspx

SAMPLE OF ASSESSOR'S SALES LIST

K 11

CLUSTER CODE 02183 REGION 02 SALES LIST - PER SECTION 408.1-RATC ISS761 PRINT DATE 07-19-96 PAGE 4487

NOTE: SALES LISTED BY STREET ADDRESS WITHIN CLUSTER WITHIN REGION.

LISTS UNVERIFIED SALES ON FILE OF TWO YEARS PRIOR TO PRINT DATE.

STREET ADDRESS CURRENT NAME	PARCEL NUMBER REC DOC NBR	ZONING USE CODE	YRBLT AREA	BDRMS BATHS	DEED TYPE	VER PRICE	VER KEY	RECORDING DATE	SELLING PRICE
32451 CLOVER LN DOE, JOHN & PAULA	9130 009 001 573050	LCRI 0101	1985 3937	5 5	B	NO	I	960410	
87549 CLOVER LN SMITH, JEFFREY &	9130 015 013 238877	LCRI 0101	1985 2988	4 3	B	NO	I	960212	
3786 CANON AVE. SUMMERS, VINCE & HELEN	9210 001 002 365656	LCAI 0100	1949 527	1 1	II	NO	I	950315	
37130 MILLS LN BRYANT, STEVE & CAROL	9210 003 015 400288	LCAI 0100	1978 1545	3 3	Y	NO	I	960313	235002
9623 MYRTLE AVE. SCOTT, LARRY AND	9400 010 004 1522455	LARF 0101	1972 2482	4 3	Y	NO	I	940817	375003
9638 MYRTLE AVE. GOMEZ, SERGIO &	9400 011 025 542156	LARE 010C	1972 2087	3 3	Y	NO	I	960484	310003
7420 PINE ST. SHAW, ALAN & DONNA		LARE 0101	1972 2087	3 3	B	NO	I	960311	
7430 PINE ST. MALONE, KEVIN & SHANNON		LARE 0101	1967 2806	4 4	Y	NO	I	940805	
		LARE 0101	1968 3728	4 5	Y	NO	I	941104	
NNA H IRS	9500 1567		1972 2613	4 3	B	NO	I		
5213 OAK LN CARTER, PHILLIP &	9500 1346		1972 2087	3 3	Y	NO	I		
AVE. TR	9100 1178		1968 3166	4 4	B	NO	I	950720	
PL. RD J	9100 002 036 136520			4 5	B			26	
3410 BRAND AVE. RILEY, JAMES & MELISSA	9201 009 001 652819			5 3	Y			20	355003
3620 BRAND AVE. JOHNSON, MIKE &	9201 002 045 831137			5 3	Y	NO	I	950524	265002

Zoning Use Code

Selling Price

Street Address

Year Built Area

Recording Date

Cluster Code

Deed Type

Bedrooms Baths

Parcel Number (Assessor's ID. No.)

(4/00)

Comparable Sales Information Worksheet

Assessment Appeal Application Number: _____

	Your Property	Comparable Property #1	Comparable Property #2	Comparable Property #3
Map Book - Page - Parcel (Assessors ID. No.)				
Street Address				
City				
Date Built				
Sales Price				
Sales Date/Valuation Date				
Source of Information				
Distance from your Property (e.g. miles, blocks)				
Type of Zoning and Use Code				
Size of Lot	square feet	square feet	square feet	square feet
Adjustment +/-				
Size of Improvements	square feet	square feet	square feet	square feet
Adjustment +/-				
Number of Bedrooms				
Adjustment +/-				
Number of Bathrooms				
Adjustment +/-				
Central Heat/Air Conditioning	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
Adjustment +/-				
Amentities (Specify) pool, spa, etc.	☐ Yes: ☐ No	☐ Yes: ☐ No	☐ Yes: ☐ No	☐ Yes: ☐ No
Adjustment +/-				
Other Amentities (Specify)				
Adjustment +/-				
Garage (for number of cars)	☐ Yes: ☐ No	☐ Yes: ☐ No	☐ Yes: ☐ No	☐ Yes: ☐ No
Adjustment +/-				
Negative Influences (Specify)				
Adjustment +/-				
Total Adjustments	$ -	$ -	$ -	$ -
Adjusted Sales Price	$ -	$ -	$ -	$ -
Adjusted Sales Price / Sq. Ft.	/sq. ft.	/sq. ft.	/sq. ft.	/sq. ft.

NOTE: If you filed a *Decline in Value* , the sales date of the comparable properties used must be no more than 90 days after the **lien date** for the year on which you are filing. The lien date is January 1st. If you filed for other reasons, such as *Base Year, Change of Ownership, or New Construction,* the sales of the comparable properties used must be no more than 90 days after the date of the change of ownership, transfer, or completion of new construction (valuation date).