SHOSHONE COUNTY BOARD OF EQUALIZATION

Property Assessment Appeal Form

(For BOCC Office use only)

Hearing Date & Time _____ Date Received

Team Number _____

Scheduled By _____

HAVE YOU SPOKE TO THE ASSESSOR'S OFFICE? □ **YES** □ **NO**

1. GENERAL INFORMATION AND DESCRIPTION OF PROPERTY	**2. APPEAL CONCERNS** (Check all that apply)
PARCEL NUMBER:	☐ Residential
NAME(S) OF OWNERS(S) OF RECORD:	☐ Commercial
PARCEL LOCATION (ADDRESS):	☐ Vacant Land
OWNER(S) MAILING ADDRESS:	☐ Mobile Home
OWNER(S) PHONE/CELL #:	☐ Industrial
OWNER(S) EMAIL ADDRESS:	☐ Agricultural/Forest Land
	☐ Homeowner's Exemption
	☐ Business Personal Property
	☐ Other _____

Email Notification: Please indicate whether you **agree** to accept service of the Notice of Appeal Hearing **via email** by listing your email address here: _____

3. OWNER(S) STATEMENT

ASSESSOR'S LAND & BUILDING TOTAL VALUE FROM NOTICE:
$_____

OWNER'S ESTIMATE OF LAND & BUILDING TOTAL VALUE:
$ _____

4. FACTUAL OR LEGAL REASON FOR THIS APPEAL

If your reason for appealing is due to the valuation being too high, you must provide comparable sales from 2025 to support your position at the time your appeal form is submitted. ***(Comparable sales from 2026 cannot be considered)***

5. AGENT REPRESENTATION AUTHORIZATION. ***(Must provide a notarized authorization from owner, see back for details)***

6. HEARING ATTENDANCE

Do you, or your representative, want a ☐ **In Person** or ☐ **Absent/Written** hearing? *(Please check one)*

"I certify that all statements herein and/or attachments are true, correct, and complete and I have read and understand the filing deadline and general instructions on this document"

Signature of Appellant/Representative_____Date Signed _____

PLEASE RETURN THIS FORM AND A COPY OF YOUR ASSESSMENT NOTICE TO THE OFFICE OF THE SHOSHONE COUNTY COMMISSIONERS

How to File a Property Value Appeal - Checklist

☐ **STEP ONE**: Have you spoken with the Assessor?

If you have questions about how your property was assessed or disagree with the assessed value, the first step is to contact the Assessor's Office. An explanation will be offered that may answer your concerns, or you might be able to provide additional information to the Assessor which could impact your property valuation. The Assessor's Office can be reached at (208) 752-1202.

☐ **STEP TWO**: **Submit appeal packet on or before June 22, 2026 at 5:00 p.m.**

Pursuant to Idaho Code 63-501, the appeal packet must be completed in its entirety and received in the Shoshone County Commissioners Office no later than 5:00 p.m. on June 22, 2026. Appeals must be filed on the form provided. **Provide one (1) original packet along with four (4) copies – total of five (5) sets.**

A separate appeal form must be submitted for each individual parcel that you own. All appeals must be delivered (via mail or in person) to the Board of Equalization office by 5:00 p.m. on Monday, June 22, 2026. Please mail or deliver you application to:

Shoshone County Board of Equalization
700 Bank Street, Suite 120, Wallace, ID 83873

Your application packet must include **ALL** of the following documentation: A separate application must be completed for each parcel you wish to appeal.

☐ How to File Appeal Checklist

☐ Original Appeal Form – included in this packet

☐ Supporting Documentation, which may include the following:
*Sales Contracts and/or Closing Statements
*An appraisal by a licensed appraiser
*Statements and/or photos that describe unique characteristics of your property
*Any other information pertaining to the market value of your property

☐ Copy of Assessment Notice (sent to you by the Assessor – **REQUIRED**)

☐ **STEP THREE**: The Appeal Hearing

(Date and time of hearing will be assigned by Board of Equalization staff.) Due to time constraints imposed by Idaho Code, your appeal date and time are not subject to choose or change.

Choose what kind of hearing you would like:

☐ WRITTEN HEARING: (If you cannot appear in person and want the BOE to consider your appeal based on the documents that you attach to your application.) I do NOT plan to attend my hearing in person. Please determine my case based on my written application. Your appeal will be considered no later than the second Monday in July pursuant to Idaho Code 63-501. You will be notified by mail.

☐ ORAL HEARING: (If you want to attend your property value hearing in person and testify.) I DO plan to attend my hearing and provide testimony in person at the assigned date & time provided.

BOARD OF EQUALIZATION

HEARING RULES & PROCEDURES

Purpose of the Board of Equalization

- The Board of County Commissioner serves as a county Board of Equalization and is charged with the responsibility of equalizing value. The Board is to determine if the market value placed on your property is fair and accurate--not whether the tax is too high or if you can afford to pay the full amount on your property tax statement.

- The Board has until the 2nd Monday in July to complete decisions on equalizing assessments.

- If you do not agree with the Board of Equalization's decision, you can appeal to the State Board of Tax Appeals. Forms are available at the office of the Board of Commissioners and must be filed within thirty (30) days of your written decision notification.

Board of Equalization Hearing

- This is a quasi-judicial hearing and will be recorded as required by law. You will be sworn in to present testimony.

- The Chair of the BOE will open the hearing with instructions and preliminary comments. Participating individuals will be asked to introduce themselves and are typically sworn in together.

- The property owner (Appellant) will present first. You will be allotted approximately ten (10) minutes to present your factual data on comparable sales, demonstrating why you believe your property is assessed above market value. The property owner (or representative) has the burden of proof in seeking affirmative relief to establish that the determination of the assessor is erroneous.

- The Assessor or representative (Respondent) then presents their case with the same allotted time.

- Each party will then be offered the opportunity for a closing statement with the Property Owner going first and Assessor second.

- The Board will close the public part of the hearing and the Chairman will open the hearing for Board discussion. The Board will make a motion/decision and the hearing will be over.

Rules of the Hearing

- It is important that the hearing be formal and that all individuals conduct themselves professionally.

- No interruptions will be allowed. Parties are only allowed to speak when the Chair of the BOE indicates that it is their allotted time for presentation, questions or closing statements.

- Exhibits should be copied and distributed in advance of the meeting.