

# Appeals Process

## Appraisal Appeals

In Kansas, property owners are given the opportunity to appeal their ad valorem property appraisals through an equalization process or through a payment under protest process. The appeal process is designed to help you provide information to the Linn County Appraiser's Office staff that might affect the market value estimate on your property.

### **Market Value**

Fair market value means the amount in terms of money that a well-informed buyer is justified in paying and a well-informed seller is justified in accepting for a property in an open and competitive market, assuming that the parties are acting without undue compulsion. By statute, Kansas' ad valorem appraisals are developed for January 1 of each year, based on current market, and are not necessarily a comparison or reflection of a prior year.

### **Informal Meetings**

In the spring, the Appraiser's Office mails to each property owner a notification of the appraised value and classification of each piece of property along with the resulting assessed value for that tax year. If the property owner does not agree with the appraisal or classification, they may appeal the appraisal on their property. The directions on how to appeal will be on the revers side of the valuation notice.

An Informal appeal must be made within 30-days of the mailing of the notice and must be made to the Appraiser's Office. Once an appeal has been initiated, then the Appraiser's Office will make arrangements to meet with the owner or tax representative in person, hear the appeal over the phone, or the taxpayer may submit evidence only for consideration. A written decision of the results of the informal hearing will be sent to the property owner or tax representative on file.

### **Small Claims Division of the Board of Tax Appeals**

The property owner may appeal the decision of the Informal results to the Small Claims Division of the Kansas Board of Tax Appeals. These hearings are generally held in a county adjacent to the county the parcel is located in. The property owner will present his/her case and the Linn County Appraiser's Office will present their case.

### **Board of Tax Appeals**

Property owners may further appeal appraisals to the Kansas Board of Tax Appeals. Board of

Tax Appeals hearings are held in Topeka. The property owner will present his/her case and the Appraiser's Office will present their case.

### **Payment Under Protest**

A property owner may do a Payment Under Protest, protesting the valuation at the time of paying taxes if an appeal was not filed in the spring equalization process. The Payment Under Protest form is available on the Kansas Board of Tax Appeals' website or can be obtained from the Treasurer's Office and must be filed at the time of paying taxes or by the tax payment deadline.

The Treasurer's Office will process the protest and forward it to the Appraiser's Office. Appraiser's Office staff will then make arrangements to hear the protest and make a decision based on the market value of the property, with exception to agricultural land, which is valued at a use value. If the protest is made on the basis of an illegal levy, the protest will be forwarded to the Kansas Board of Tax Appeals.