



Loudoun County, Virginia

Board of Equalization

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PROCEDURES FOR APPEALING YOUR RESIDENTIAL REAL ESTATE TAX ASSESSMENT

PLEASE READ THIS ENTIRE DOCUMENT BEFORE FILING YOUR APPEAL

1. INTRODUCTION

The real property taxes you pay are based on your property's annual assessed value as of January 1, as determined by the Office of the Commissioner of the Revenue, multiplied by the tax rate set annually by the Loudoun County Board of Supervisors. If you disagree with the Office of the Commissioner of the Revenue's valuation of your property, Virginia law provides that you may appeal that value to the Loudoun County Board of Equalization.

The BOE can:

- Affirm, lower or raise a property's assessed value.

The BOE cannot:

- Reduce your property's assessed value simply because you are paying more taxes than your neighbor.
- Remove penalties and interest for late payment of property taxes.
- Reduce your taxes due to your inability to pay.
- Fix the tax rate, levy taxes, or change tax rates.
- Grant or deny exemptions.
- Extend filing periods.
- Rehear a tax appeal already ruled upon in the current calendar year.

2. PREPARING YOUR APPEAL FOR THE BOARD OF EQUALIZATION

Who Can Appeal?

The owner of the property or his/her authorized representative. There is an online form for authorizing a representative to act in your stead, obtainable at our website, www.loudoun.gov/boe. NOTE: a person taking ownership of the property after the June 3 filing deadline does not have standing to process a pending appeal. Also, if a transfer of ownership takes place after the June 3 filing deadline, the prior owner loses his/her right to process the appeal.

When Can I File My Appeal?

Any time between April 15 and June 3. **NOTE: If the statutory filing deadline (June 1) falls on a Saturday, Sunday, or County holiday, the deadline is the following business day.** For residential property owners who desire to file by paper and deliver it to the BOE's office the deadline is 4:00 p.m., June 3. For those who desire to mail the paper applications, the application package must be postmarked by June 3.

What Form Do I Use to File My Appeal?

NOTE: Each assessment appealed requires a separate appeal form to assist BOE recordkeeping (but see below if you are the owner of multiple parcels).

- **Residential Filers – Single Property:** Are strongly encouraged to use the online system at <https://interwapp14.loudoun.gov/boea/appealform.aspx>. A paper form will be available on April 15. You will need a copy of Adobe Acrobat Reader, obtainable at our website, www.loudoun.gov/boe, to download the paper form. Online filers will be scheduled for a hearing ahead of paper filers.
- **Residential Filers - Multiple Properties:** Must use the BOE online filing system at <https://interwapp14.loudoun.gov/boea/appealform.aspx>. This system self populates several fields once you insert the PIN for your property and the comparable properties you provide. If your multiple parcels share similar facts and reasons for appeal, you may present the details for one property and indicate that these details also apply to your other properties.

3. AFTER FILING AND BEFORE YOUR HEARING

- You will be notified of your hearing date (by e-mail if you filed online; by mail, if you did not) well in advance of that date. Hearings cannot be rescheduled, due to volume. Identify your “conflicting” dates when you file and the BOE will try to accommodate you.
- The BOE will provide you with a response to your appeal from the Office of the Commissioner of the Revenue for your evaluation prior to your hearing date. Online filers will get the response by e-mail; others, by mail.
- If, after you file an appeal, you do reach a settlement with the Office of the Commissioner of the Revenue; you must notify the BOE office in writing at least three (3) business days prior to your hearing date. Otherwise, your case may be heard as scheduled.
- If neither you nor an authorized representative (see above) will attend the hearing, your appeal form must be notarized for it to be given weight at the hearing.
- You may withdraw your appeal at any time prior to five (5) business days before the hearing date. Withdrawal must be in writing. If these procedures are not followed, the BOE may proceed to hear the case as scheduled.

4. AT THE HEARING

Burden of Proof

The property tax assessment you received from the Office of the Commissioner of the Revenue is presumed to be correct, according to Virginia law. Section §58.1-3379B, Code of Virginia, 1950, as amended states that *“In all cases brought before the board, there shall be a presumption that the valuation determined by the assessor is correct. The burden of proof on appeal to the board shall be on the taxpayer to rebut the presumption and show by a preponderance of the evidence that the property in question is valued at more than its fair market value or that the assessment is not uniform in its application and that it was not arrived at in accordance with generally accepted appraisal practices, procedures, rules, and standards as prescribed by nationally recognized professional appraisal organizations such as the International Association of Assessing Officers (IAAO) and applicable Virginia law relating to valuation of property. Mistakes of fact, including computation, that affect the assessment shall be deemed not to be in accordance with generally accepted appraisal practice.*

However, in any appeal of the assessment of residential property filed by a taxpayer as an owner of real property containing less than four residential units, the assessing officer shall give the required written notice to the taxpayer, or his duly authorized representative, under subsection E of § [58.1-3331](#), and, upon written request, shall provide the taxpayer or his duly authorized representative copies of the assessment records set out in subsections A, B, and C of § [58.1-3331](#) pertaining to the assessing officer's determination of fair market value of the property under appeal. The assessing officer shall provide such records within 15 days of a written request by the taxpayer or his duly authorized representative. If the assessing officer fails to do so, the assessing officer shall present the following into evidence prior to the presentation of evidence by the taxpayer at the hearing: (i) copies of the assessment records maintained by the assessing officer under § [58.1-3331](#), (ii) testimony that explains the methodologies employed by the assessing officer to determine the assessed value of the property, and (iii) testimony that states that the assessed value was arrived at in accordance with generally accepted appraisal practices, procedures, rules, and standards as prescribed by nationally recognized professional appraisal organizations such as the International Association of Assessing Officers (IAAO) and applicable Virginia law regarding the valuation of property. Upon the conclusion of the presentation of the evidence of the assessing officer, the taxpayer shall have the burden of proof by a preponderance of the evidence to rebut such evidence presented by the assessing officer as otherwise provided in this section.”

Form and Timing of Admissible Evidence

Written and graphic (pictures, maps, plats, etc.) evidence submitted with your appeal application will be considered by the BOE provided that it is received by the BOE by June 3 or fifteen (15) business days prior to your scheduled hearing, whichever comes first. The Board will not consider any written information submitted after the June 3 or the fifteen (15) day deadline or any written documents brought to the hearing.

However, at the sole discretion of the BOE, other written materials, maps, photographs, and other documentary evidence may be admitted into evidence at any time, either from the appellant, or the Commissioner of the Revenue. If additional documentary evidence is admitted, the BOE has the discretion to decide a continuance.

Suggested Substance of Submitted Evidence

The substance of evidence you can submit may include but is not limited to:

- Assessment values of comparable properties (including owners' names, and tax map or PIN), if you are appealing on the basis of equitable assessment. (Please note that if you are appealing on the basis of equitable assessment, you are strongly encouraged to submit AT LEAST three (3) assessed value comparables. If you are unable to supply (3) comparables, a statement of rationale must be included on your application. Failure to do so may result in not meeting the burden of proof necessary to overcome the Office of the Commissioner of the Revenue's presumption of correctness as noted by Virginia Statute.
- Sale prices of comparable properties that sold during the prior year (including owners' names, tax map or PIN), if you are appealing on the basis of fair market value. Sales from the last half of the prior year are considered to be the best indicator of fair market value.
- **Please note that if you are appealing on the basis of fair market value, you are strongly encouraged to submit AT LEAST three (3) sales comparables.** If you are unable to supply (3) comparables, a statement of rationale must be included on your application. Failure to do so may result in not meeting the burden of proof necessary to overcome the Office of the Commissioner of the Revenue's presumption of correctness as noted by Virginia Statute.
- When available, an appraisal of your property by a licensed Real Estate Appraiser. **Please Note: Appraisals must be "As Of" a date prior to January 2, 2019 to be of material evidentiary value, since the assessment is as of January 1, 2019. Because appraisals for purposes of financing tend to be lower than fair market value, the BOE generally gives them minimal weight as evidence.**
- Plats showing easements.
- Documentation of floodplain, mountain land, general topography, and percolation limitations, all provided by the Loudoun County Office of Mapping on the Real Estate Assessment link of the County's website (www.loudoun.gov).
- Photographs that show property damage – both interior and exterior – steep slopes, or flood plain/wetlands issues.
- Square footage, acreage and proof of similar construction of comparable properties.
- Map clearly indicating the appealed property and each comparable. However, if you file online, a map showing your property and your comparables will be automatically provided to the Board.
- Labeling your attachments so that the content is clear would be appreciated. For example, pictures – pic1.xxx, pic2.xxx; income/expense statements – incexp.xxx; appraisals – apr.xxx; comparables – comp1.xxx; analysis – anl.xxx.

Common Pitfalls

- Comparable sales are not true, arms length transactions.
- Comparable sales occurred after January 1, 2019.
- Argument is based on general trends.
- Condition of subject property and comparables, damage, floodplain, steep slopes, access, etc., is not backed by sufficient evidence.

Reaching a Decision

The Board of Equalization will base its decision on the evidence presented by you and the Office of the Commissioner of the Revenue prior to and at the hearing.

Notice of Decision

Once the BOE has reached a decision, the property owner, any authorized agent, and the Office of the Commissioner of the Revenue will receive written notification (VA Form 907) of the decision within ten (10) business days. All changes in the assessment value will be effective retroactively to January 1.

5. PAYING TAXES

You are required to pay your property taxes timely, despite any appeal you have pending. Failure to do so will cause you to incur financial penalties and interest charges regardless of the final outcome of your appeal. If you are granted a reduction, an exoneration will be provided.

6. FURTHER APPEAL RIGHTS

A decision made by the BOE is final – that is, the BOE, under their adopted Administrative Procedures, will not rehear or reconsider any appeal application once ruled upon in the current calendar year. The Board's adopted Administrative Procedures may be found at www.loudoun.gov/boe.

If you are not satisfied with the Board's decision, you may appeal your Real Estate Assessment to the Loudoun County Circuit Court. Generally, this process requires the advice and guidance of an attorney.

7. ADDITIONAL QUESTIONS

A list of *Frequently Asked Questions* can be found at www.loudoun.gov/boe. If you have any additional questions, please call the BOE at the number shown at the top of page one.