



Application for Review of Market Value 2025

LOG #	
ACCT #	
PARCEL #	

THE APPEAL DEADLINE IS SEPTEMBER 15, 2025

Owner's Name	Property Location (Address)
Mailing Address	City State Zip
Owner's Telephone Number	Owner's Email Address
Name of agent representing owner (if applicable)	Agent's Telephone Number (if applicable)
Market Value shown on "Notice of Valuation and Tax Changes"	\$
Owner's Estimate of Market Value (required)	\$

Reason for Appeal – (The 2025 Market Value is as of January 1, 2025)

- ☐ Comparable sales occurring within 12 months prior to January 1, 2025 (attach a minimum of 3)
- ☐ Sale of property occurring within 12 months prior to January 1, 2025 (attach a copy of closing statement)
- ☐ Capitalized income derived from commercial property (attach income/expense statements, rent rolls and vacancy rates for prior 3 years)
- ☐ Other (provide explanation and attach supporting evidence) _____

Hearing Appearance Option

- ☐ I do not wish to appear in person before the Board of Equalization. I wish to have the Board's decision based on consideration of the evidence submitted.
- ☐ I wish to appear in person or by telephone before the Board of Equalization.

If you appealed this property in 2024 and the market value was lowered, your property may be considered a "qualified property". Please review the instruction page for information regarding "qualified properties" and the burden of proof.

Attach all supporting evidence including a copy of your 2025 "Notice of Property Valuation and Tax Changes". Appeals filed without supporting evidence may be dismissed.

A separate appeal form is required for each individual parcel.

Certification and Signature

I certify that all statements here and before the Board are true, complete, and correct to the best of my knowledge. I understand that all information submitted to the Board, and the decision of the Board, are public record, excluding financial and sales data.

X _____
Signature of: ☐ Owner ☐ Other (Third Party Authorization must be attached) Date

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Submit completed forms to:
Washington County BOE
111 East Tabernacle St
St. George, UT 84770
appeal@washco.utah.gov
Questions? Call - 435-301-7097

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**Washington County Board of Equalization
Application for Review of Market Value Instructions**

The following is a list of instructions to assist you in completing the necessary information to initiate a real property market value appeal through the Board of Equalization.

- Review the “Notice of Property Valuation and Tax Changes”.
- If you have evidence showing that the *market value* of your property is substantially different than the County’s valuation, you may have grounds for an appeal.
- A separate application must be completed for each property you are appealing.

Completing the Application for Review of Market Value:

1. Using your “Notice of Property Valuation and Tax Changes”, complete the Owner’s Name, Property Location, Mailing Address, Account Number, Parcel Number and Market Value, which is shown on the “Notice of Valuation and Tax Changes.” Indicate a phone number where you can be reached from 8:00 a.m. to 5:00 p.m. and your email address.
2. Indicate your Estimate of Market Value.
3. Check the appropriate box indicating the “Reason for Appeal”.
4. Check the appropriate box indicating the “Hearing Appearance Option”.
5. Sign and date the form. If you are not the owner of the property, submit a “Third Party Authorization”.
6. Enclose a copy of your “Notice of Property Valuation and Tax Changes”.
7. Enclose a copy of evidence supporting your Estimate of Market Value.

What types of evidence are required by the Board of Equalization?

The required evidence should be based on the lien date of **January 1, 2025** and **must** be filed with the appeal application.

- Closing/settlement statement, if you recently purchased your property.
- A minimum of three (3) recent sales of properties located in or around your neighborhood that are similar to yours in size, age, condition and quality.
- A current appraisal made by a professional fee appraiser.
- Rent rolls, vacancy rates, and income/expense statements for each of three years prior to current tax year (commercial/industrial properties).

Appeals filed without supporting evidence will be subject to dismissal.

What is a “qualified property”?

An appeal must be filed for 2025 and evidence must be submitted before a determination will be made as to whether the property is a “qualified” property.

A “qualified property” is one that:

- A. was appealed in the previous year and had its market value lowered,
- B. was not improved (e.g. renovations/additions) between Jan 1, 2024 and Dec 31, 2024,
- C. the assessed value for 2025 is greater than the inflation adjusted value as determined by the County Assessor (AFTER the appeal is filed).

The inflation adjusted value will be considered the most correct value by the county Board of Equalization. The county Assessor bears the burden of proof if they believe the property value is greater than the inflation adjusted value. The taxpayer bears the burden of proof if they believe the property is lower than the inflation adjusted value.

It is important both parties be fully prepared to support their opinion of value, regardless of who carries the burden of proof.

All appeals must be postmarked or received by September 15, 2025.