

## How To Support Your Appeal

You should be prepared to support your own opinion of the value of your property with documented evidence, such as:

**Appraisal:** by independent appraiser reflecting market conditions as of January 1 of the most recent reassessment year.

**Sales Contract:** reflecting an “arms length” transaction on the open market.

**Closing Statement:** reflecting an “arms length” transaction on the open market.

**Photos:** showing existing structural issues or conditions that a buyer may require a seller to repair prior to closing, or that may impact the market value beyond what the Assessor has already taken into account.

**Repair Estimates:** showing structural issues or conditions that affect the market value of the house.

**Statement of Construction Costs:** recent bills or statements demonstrating value of new construction or additions.

**Comparable Sales:** sales of similar houses in the same or comparable neighborhood that occurred before January 1 of the most recent reassessment year; information is available on the County website.



# Property Value



## When and How To

### File Your Appeal

to the

**Saint Louis County  
Board of Equalization**



**If you disagree with the Assessor's opinion of the value of your property, you have the option to file an appeal to the Board of Equalization (BOE).**

### **WHEN can I file?**

Appeal forms are available on May 1.  
**IMPORTANT:** The **statutory deadline** to file an appeal is the **second Monday in July**. Appeals can be filed in both, reassessment and non-reassessment years.

### **HOW?**

File **paperless** online at <http://stlouisco.com/YourGovernment/CountyDepartments/Revenue/BoardofEqualization.aspx>

### **OR**

Obtain an **appeal form** at  
→ the BOE office in Clayton  
→ County satellite offices (residential & agricultural forms only)  
→ online at [stlouisco.co](http://stlouisco.co)

Online filers who waive their hearing attendance will be able to upload their supporting documents. All others need to bring their documentation to their hearing.

### **WHAT'S NEXT?**

If you indicated your preference to attend a hearing, you will be notified of a date and time reserved for your appeal.

If you waived your hearing attendance, the Board will consider all evidence you submitted before rendering a decision.

### **WHEN WILL I KNOW THE OUTCOME?**

Board decisions are mailed out in September. If you disagree with that decision, you may file an appeal to the State Tax Commission (STC) within 30 day of the date on the decision letter. STC hearings are held in Saint Louis County. More information about STC appeals can be found online at [www.stc.mo.gov](http://www.stc.mo.gov).

## **WHAT HAPPENS AT THE HEARING?**

### ***Step One:***

Meet with County Appraiser to review and discuss the County's appraisal and its evidence, as well as any evidence you have to support your opinion of value. If the Appraiser believes there are errors in the County's description or appraisal of your property, he or she may recommend an adjustment of your assessment. If you agree with the adjusted value, then you will sign a "Memorandum of Settlement" with the Assessor's office. If you do not agree, you will proceed to Step Two.

### ***Step Two:***

Meet with a BOE Hearing Officer, who will review the Appraiser's recommendation and hear your evidence, review any documents you have and discuss the facts that support your opinion of value. The Hearing Officer will consider all of the evidence presented and make a written recommendation to the Board.

### ***Step Three:***

Board members will review the appeal file including all evidence, pictures, etc., that were presented, the Appraiser's comments and the Hearing Officer's recommendation. They will consider all of the information in the file, and make a decision regarding your appeal. The members of the Board of Equalization make the final decision in each and every appeal.

### **Good To Know**

1. Arrive well prepared (see list on back of this brochure)
2. Summarize your evidence and arguments
3. State your case clearly and briefly
4. Emphasize your most important points
5. Be prepared to leave your evidence with the BOE

