

TIMELINE

2009 APPEALS

(Specific dates may be subject to change)

- May 1** Board of Equalization appeal forms available:
- ✓ **Board of Equalization**
2nd Floor
41 South Central Avenue
Clayton, MO 63105
314-615-7195
 - ✓ <http://revenue.stlouisco.com>
 - ✓ **St. Louis County Satellite Offices (residential and agricultural forms only)**
- May 18 - June 16** Informal Conferences
- July 13** Last day to file Board of Equalization appeal forms. If the form is mailed, it must be postmarked by July 13, 2009.
- This date is set by Missouri state law; Saint Louis County has no authority to extend it.*
- July - August** Board of Equalization Hearings
- September** Board of Equalization Decision letters mailed
- September - October** Within 30 days of the decision from the Board of Equalization or September 30 (whichever date is later), property owners may appeal to the State Tax Commission

HOW TO APPEAL THE VALUE OF YOUR HOUSE

*A Guide for
Residential Property Owners
to the 2009 Appeal Process*



This brochure provides general information about the process to appeal the value of residential real estate in Saint Louis County. It is intended to assist property owners, who are also free to seek advice from a lawyer, real estate appraiser or property consultant.

Saint Louis
COUNTY
REVENUE

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CAN I APPEAL MY TAX AMOUNT?

NO.

Tax amounts are the result of tax rates set by various taxing authorities.

CAN I APPEAL THE VALUE OF MY HOUSE? YES.

If you disagree with the Assessor's *Opinion of Value* of your house, you have the option to appeal that opinion.

HOW TO APPEAL

INFORMAL CONFERENCES

1. Call the number on the back of your Change of Assessment Notice to schedule an Informal Conference with residential appraiser on the Assessor's staff.
2. The appraiser will review your property record, discuss with you the Assessor's opinion of value, and consider any documentation you have to support your own opinion of value. You do not need to schedule an Informal Conference to file an appeal to the Board Of Equalization.

BOARD OF EQUALIZATION (BOE)

Appeal forms are available May 1 and must be filed with the BOE **no later than July 13, 2009**. You can obtain forms as follows:

- online at <http://revenue.stlouisco.com>
- at the BOE office in Clayton
- by calling the BOE at (314)615-7195
- at any of the three county satellite offices (residential and agricultural forms only)

Along with your appeal form, you should provide documentation to support your opinion of value. You do not have to be present for your hearing; the Board will consider all evidence submitted with your appeal. If you indicate that you prefer to attend a hearing, the BOE will notify you of the date and time scheduled for you.

STATE TAX COMMISSION (STC)

If you disagree with the decision of the Board of Equalization, you may file an appeal to the STC within 30 days from the date on the BOE's decision letter. STC hearings are held in Saint Louis County.

Further information about filing an appeal to the STC is available on their website:

<http://www.stc.mo.gov>

HOW TO SUPPORT YOUR APPEAL

Whether you are attending an Informal Conference or are filing a formal BOE 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; must reflect market conditions as of January 1, 2009.
- ✓ **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.
- ✓ **Estimates for repairs** ...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, 2009; information is available on the County website:

<http://revenue.stlouisco.com>

NOTE: Please be advised that sales of foreclosed properties may not reflect an "arms length" transaction.

For more information, please contact the Department of Revenue:

Saint Louis County Department of Revenue
41 South Central Avenue
Clayton, MO 63105

Phone: (314) 615-4230 TTY: (314) 615-3746
Monday - Friday: 8:00 a.m. to 5:00 p.m.

<http://revenue.stlouisco.com>