

## **Information about the Board of Review Process and Appealing**

The Board of Review consists of resident taxpayers of the City and are charged with the duty of reviewing your assessment on an independent basis through the appeals process.

You as the Petitioner carry the burden of proof, therefore, it is important you provide the Board with any documents or materials you feel support your contention of value and case. This is your opportunity to explain why you feel an adjustment should be made to your property.

**The State Equalized Value represents approximately 50% of true cash value (market value). This is what you are appealing. You are appealing the market value of your property not the amount of your taxes. The TAXABLE value is the value used to calculate the taxes. In order for the taxes to be reduced, the State Equalized Value of the property must be reduced below the taxable value.**

The sales comparison approach is the strongest argument in supporting your case. It is recommended you provide sales of similar like properties that you feel support the value you think the property is worth. To help assist you, the sales data used for the 2024 assessment period is available at City Hall or the City of Harper Woods website:

[www.harperwoodscity.org](http://www.harperwoodscity.org), click on ***Departments; Assessing; under the Board of Review section click on Sales Data.***

The City will have a preprinted Board of Review petition provided for you at the time of your appeal or you can obtain one ahead of time at the Assessor's Office or on the website under the Assessing Department. If appealing in person, please arrive a few minutes early to ensure your petition is filled out correctly and completely. Each appointment runs approximately ten minutes.

If you cannot attend in person, you can submit a write in appeal. You must submit your appeal no later than the last date of the Board of Review. Please see your assessment notice for all appeal dates, times and deadlines to file an appeal. No Postmarks are accepted for write in appeals. A drop box is located in the front lobby of City Hall if you choose to submit your appeal in writing. No Email appeals are accepted.

### **APPEAL BASED ON INCOME:**

You can submit an appeal based on the City of Harper Woods and Federal Poverty Guidelines. You must fill out the application and submit ALL required documentation. Applications are available at the Assessor's Office or online under the Assessor's Department.

[www.harperwoodscity.org](http://www.harperwoodscity.org)

For further assistance please contact the ***Assessor's Office during office hours on Wednesday, from 9:00 a.m. to 5:00 p.m. 313-343-2527.***