

## **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. NOT the Taxable Value. The sales comparison approach is typically the strongest argument in supporting your case. If this is your argument, it is recommended to provide sales data that is comparable to your property. To help assist you, the sales data is available via 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.**

You can research the details of these sold properties or any other properties in the City of Harper Woods by clicking on **Search for Property Information** under the **Assessing Resource Links**

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 via the City website or from the Assessor's Office. *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 your appeal in writing. Please see your assessment notice for the deadline to file a write-in appeal. No Postmarks Accept.

You will receive a decision in the mail in April after the close of the March Board of Review. If you are not satisfied with the decision, you can further your appeal to the Michigan Tax Tribunal by JULY 31. To initiate the appeal please contact the Michigan Tax Tribunal at: [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib) Phone: 517-373-9760

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