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The Reassessment
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The Reassessment

It Takes Some Getting Used to

Just walk into the assessor's office, and you will see it. Hundreds of people are demanding answers about their property's reassessment, which seems to have made many peoples' property taxes drastically different from past years. What is the purpose of reassessment? How do property taxes work with the new system? What do you do if you do not agree with the new assessment of your property? These are all questions that we will be exploring in this article.

Reassessment is the process of reestablishing values in a jurisdiction. The purpose of doing this is so that property taxes and values correlate with changes that occur naturally over time. Previously, assessment was based on what it would cost to duplicate a property, and it was not flexible for our ever-changing market. Homes were considered to be continually depreciating and condition and location were not as important as age. In December of 1998, the old assessment process was deemed unconstitutional, and a "market value" system was developed. Now, assessments are accomplished with a mass appraisal where properties are assessed by their neighborhoods and not wholly on individual assessments. In addition, assessments are determined by compiling your area's construction costs and the area's selling prices to create an assessment ratio that can be applied to your property. The purpose of the change was, essentially, to cause an assessed value to be close to the actual market value of the property.

Property tax rates, on the other hand, are calculated by how much the government needs to spend in order to operate properly after non-property tax revenues have been taken into account. In addition, the government has a complex set of rules that are intended to limit the

The reassessment is based on a “mass appraisal” system where a neighborhood is evaluated more closely than individual properties.

Tax rates are based on this neighborhood system. If an individual property’s reassessment has doubled from previous years, taxes will not be higher if other properties in the neighborhood have tripled in value.

If your assessment is a lot different from your property’s market value, follow these steps:

- 1. Obtain property tax card to verify physical qualities.*
- 2. Contact DeKalb County Assessor, Dottie Leins, to fill out appeal form.*
- 3. If dissatisfied, you can appeal to the County Tax Board.*
- 4. Final option is to appeal to the Indiana Board of Tax Review.*

amount of spending so that taxpayers are not overburdened. Tax rates are then applied to the assessed values of a jurisdiction to calculate the taxes due for each property. Since the reassessment is performed based on a “mass appraisal” system where typical neighborhood values are established and applied to individual properties, wide variances between assessed and market values may exist.

If you find yourself in a position where the assessed value is not close to the market value of your property, you have options to pursue. First, it is best if you obtain a copy of your “property tax card” (shown below) from your County Assessor to determine if the physical qualities of your property are listed correctly. If you find that nothing is wrong on your tax card, but your assessment is still questionable, you can appeal the assessment with your local County Assessor within 45 days of receiving your Form 11 or tax statement. In DeKalb County, Dottie Leins is the County Assessor. When you appeal to the County Assessor, they will assist you in filling out and filing a Form 130, which indicates you wish to have a reassessment performed. On the Form 130, you will need to specify why you feel your assessment is incorrect, and it is essential to provide as much support for your opinion as you can. In DeKalb County, the Hearing Officer is John Good, MAI. After filling out the Form 130, the Hearing Officer will work with the assessor in reviewing your case. If they feel a site inspection is warranted based on your complaints, you may be contacted to set up an appointment. After reviewing all relevant information and objections, a decision will be made, and the assessor will notify you. If you are dissatisfied with these results, you can appeal to the County Tax Board. After that, you have the final option to appeal to the Indiana Board of Tax Review. The more evidence you have supporting your claim, the more likely an appeal will be in your favor, and so it is important to be well prepared.

The image shows a residential property tax card for John Doe. The card includes the following information:

- Header:** 10020440007, Doe, John, Residential, Printed 02/24/2004 Card No. 1 of 4, 511
- Property Information:** Parcel ID: 01-00-00-0000-0000, Address: 12345 Main St, Atlanta, GA 30301, Assessor's Map: 01-00-00-0000-0000, Zoning: R-1, Legal Description: 0.10 AC OF LAND MORE OR LESS, BEING PART OF LOTS 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 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You must provide evidence and supporting documentation that your property's assessed value is drastically different from the market value, if you wish to appeal.

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County and state taxing officials are bracing themselves for a rough year; some problems are to be expected. Indiana is embarking on a completely different system, and it will probably take several years to get everything running smoothly again. If you feel that your assessed value is drastically different from the market value, contact your County Assessor. Remember, you will want to provide as much supporting documentation at the meeting as you deem relevant to assist in the reassessment. Even though your assessment may have drastically changed based on the new system, before you appeal, make sure the new assessment is largely different from the market value of your property. While it may be desirable for your assessment to go down to increase the likelihood of lower property taxes, there are no guarantees. When the appeal is investigated, the assessment can actually be increased if the assessed value is lower than the market value.

Contact Numbers for DeKalb County

DeKalb County Assessor

Dottie Leins– 925-1824

DeKalb County Treasurer

Sue Bauermeister– 925-2712

DeKalb County Auditor

Sharon Hayes– 925-2362

Reassessment Hearing Officer

John Good, MAI– 920-3000

Tax Appeals Board Chairman

Ron Dicke

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The information analyzed within this article was obtained from research conducted by the author and by others in the research department of Good Valuation, Inc. Information was also obtained from web sites such as the Indiana Local Government Information Page, the Indiana Board of Tax Review, the Attorneys of Bose McKinney & Evans, the Attorneys of Kahn, Dees, Donovan & Kahn, and Indiana Republican's Press Release, and from information obtained from the Property Tax Assessment Board of Appeals. Opinions expressed are based on observations and analyses conducted by the author.