

PROPERTY VALUATION PROTEST GUIDE

Rules of Engagement

- ✓ #1 Complaint : The size of an assessed value increase - not a winnable argument.
- ✓ A Protest Form must be filled out and signed by the owner or agent.
- ✓ The Board of Equalization reviews all protests- think like an appraiser.
- ✓ In person or virtual protests do not have a greater chance of winning.
- ✓ **Check report for clerical errors:** # of beds, baths, sq ft, features, etc.
- ✓ Land valuations changed in 2017. They are very consistent and hard to argue.



Timelines & Deadlines

“Assessed values are posted in January, approved in May, protested in June, appealed in August, invoiced in December, and due in March and July.”

- ✓ Jan 17 - Feb 1 Preliminary meetings scheduled. Email, mail, drop off available thru Feb 28.
- ✓ Formal protests can be filed between June 1 and June 30
- ✓ Appeals of BOE decisions need to be filed with TERC before August 24th.

3 Ways to Successfully Win a Property Tax Assessment Protest

3

1 Accuracy: Are the descriptions for *Quality and Condition* accurate?

- Quality refers the type of materials used in construction (brick vs vinyl siding)
- Condition refers to overall shape and age.
- There are 11 categories from Excellent to Dilapidated.
- Supply photos or contractor estimates of dated features or deferred maintenance.

2 Equalization: Is your assessed value similar to the assessed value of your neighbors?

- Use the Subdivision Sales Search or map to identify 3 +/- comparable homes
- “Comps” should be similar in proximity, style, size, age, condition/quality.
- calculate \$/ABV for any comparable properties with lower value/condition/quality.
- There are 19 market “areas” to find comps outside your immediate neighborhood.

3 Fairness: Do sales of comparable homes support your assessed value?

- Comparable sales should be from Nov 2021 thru Oct 2022.

Resources: dcassessor.org, boardofequalization.org, terc.nebraska.gov

****Homeowners can mail, email, or drop off the protest cover sheet and supporting materials****
valuationissues@douglascounty-ne.gov

Douglas County Board of Equalization 1819 Farnam St. Omaha, NE 68183 or call 402-444-6734

Real Property Valuation Protest

File between June 1 and June 30, 2023. If protesting more than one parcel, a protest must be filed for each parcel.

Complete the information below and submit this protest form to the Douglas County Board of Equalization. You may include supporting documentation with this protest form. Please retain a copy of all materials submitted for your own records. All protests must be signed and delivered, postmarked, or submitted online by June 30, 2023.

Mail or deliver this protest to: Douglas County Board of Equalization | 1819 Farnam Street | Omaha, NE 68183

Is the person filing this protest the property owner or authorized to protest on behalf of the owner? Yes No

If the protest is being filed on behalf of the property owner, the owner's authorization must be provided with the protest.

Name and Mailing Address of Person Filing Protest (REQUIRED) Name: _____ Mailing Address: _____ _____ City, State, Zip: _____ Phone Number: _____ Email Address: _____	Property Information (REQUIRED) <i>*Information can be found at www.dcasessor.org/valuation-lookup</i> Parcel Number: _____ Property Address: _____ (or Legal Description) _____ _____ Requested Valuation (REQUIRED) Land Value: _____ Building(s) Value: _____ Total Value: _____
Reasons for Requesting Valuation Change (REQUIRED) Attach additional pages if needed. _____ _____ _____ _____	
Have you met with the Douglas County Assessor/Register of Deeds' Office in 2023? (Optional) <input type="checkbox"/> Yes <input type="checkbox"/> No	

sign here 

date _____

A signature is required. By signing this protest, you acknowledge that you agree to the information on the back of this form, and you understand the Board of Equalization will not accept a protest submitted after June 30, 2023.

Appointment Opportunity (OPTIONAL) Douglas County contracts with qualified individuals (referees) to assist with the protest process. You may request an appointment with a referee, but you are not required to make an appointment.

The Board of Equalization (BOE) will attempt to contact you to schedule your appointment. A notice will be sent to you once the appointment is scheduled. Please indicate your day/time preference(s) below (check all that apply). If you fail to check any of the boxes below, then you waive your appointment opportunity.

Monday Tuesday Wednesday Thursday Friday Waive Appointment Opportunity
 Morning Afternoon By Phone In-Person (Protest shall be reviewed in absentia)

The back of this notice contains more information. You can also go to www.boardofequalization.org or call (402) 444-6510.

Get an online fillable pdf version or additional copies of this form at www.boardofequalization.org

Explanation of Physical Condition Codes on Detailed Property Description

Physical Condition:

A rating which is intended to reflect the overall physical condition of the dwelling and considers the level of maintenance that you would normally expect to find in a dwelling relative to its age. Physical condition ratings are established for all residential properties and are based on appraiser judgment. The physical condition of the building is a factor in the depreciation calculation. There are 11 categories available in the rating scale: EX-Excellent, VG-Very Good, GV-Good to Very Good, GD-Good, AG-Average to Good, AV-Average, FA-Fair to Average, FR-Fair, PR-Poor, VP-Very Poor, DL-Dilapidated. A dwelling with a physical condition rating of AV (average) is a dwelling that shows signs of normal "wear and tear" and exhibits an ordinary standard of maintenance and upkeep relative to its age. It is the benchmark from which the physical condition factor is adjusted upward or downward.

Dilapidated: Homes that have fallen into a state of disrepair or deterioration through neglect and/or structurally unsound requiring major repair.

Very Poor: Homes that have been poorly maintained and/or structurally unsound; major repair, refinishing, and renovation required throughout the structure.

Poor: Homes that are of low-cost construction and meet minimum building code requirements. Interior and exterior finishes are plain and inexpensive with little or no attention given to detail. Architectural design is concerned with function, not appearance.

Fair: Homes that are frequently mass produced. Low-cost production is a primary consideration. Although overall quality of materials and workmanship is below average, these houses are not substandard and will meet minimum construction requirements of building codes. Interior finish is plain with few refinements. Design is from stock plans, and ornamentation is usually limited to the front elevation.

Fair to Average: Homes that are in need of moderate repair, refinishing, and/or renovation required; some items in satisfactory condition.

Average: Homes that are typically encountered more frequently than residences of other conditions. They are usually mass produced and will meet or exceed the minimum construction requirements of building codes. By most standards, the quality of materials and workmanship is acceptable, but does not reflect custom craftsmanship. Cabinets, doors, hardware and plumbing are usually stock items. Architectural design will include ample fenestration and some ornamentation on the front elevation.

Average to Good: Homes where all items are in satisfactory condition, some may be like new, but no obvious repairs or refinishing required.

Good: Homes that may be mass produced in above-average residential developments or built for an individual owner. Good quality standard materials are used throughout. These houses generally exceed the minimum construction requirements of building codes. Some attention is given to architectural design in both refinements and detail. Interiors are well finished, usually having some good quality wallpaper or wood paneling. Exteriors have good fenestration with ornamental materials or other refinements.

Very Good: Homes that are typically built in high quality tracts or developments and are frequently individually designed. Attention has been given to interior refinements and detail. Exteriors have good fenestration with some custom ornamentation.

Excellent: Homes that are usually individually designed and are characterized by the high quality of workmanship, finishes and appointments and the considerable attention to detail. Residences at this quality level are inclusive of high-quality material and workmanship, and are somewhat unique in their design.

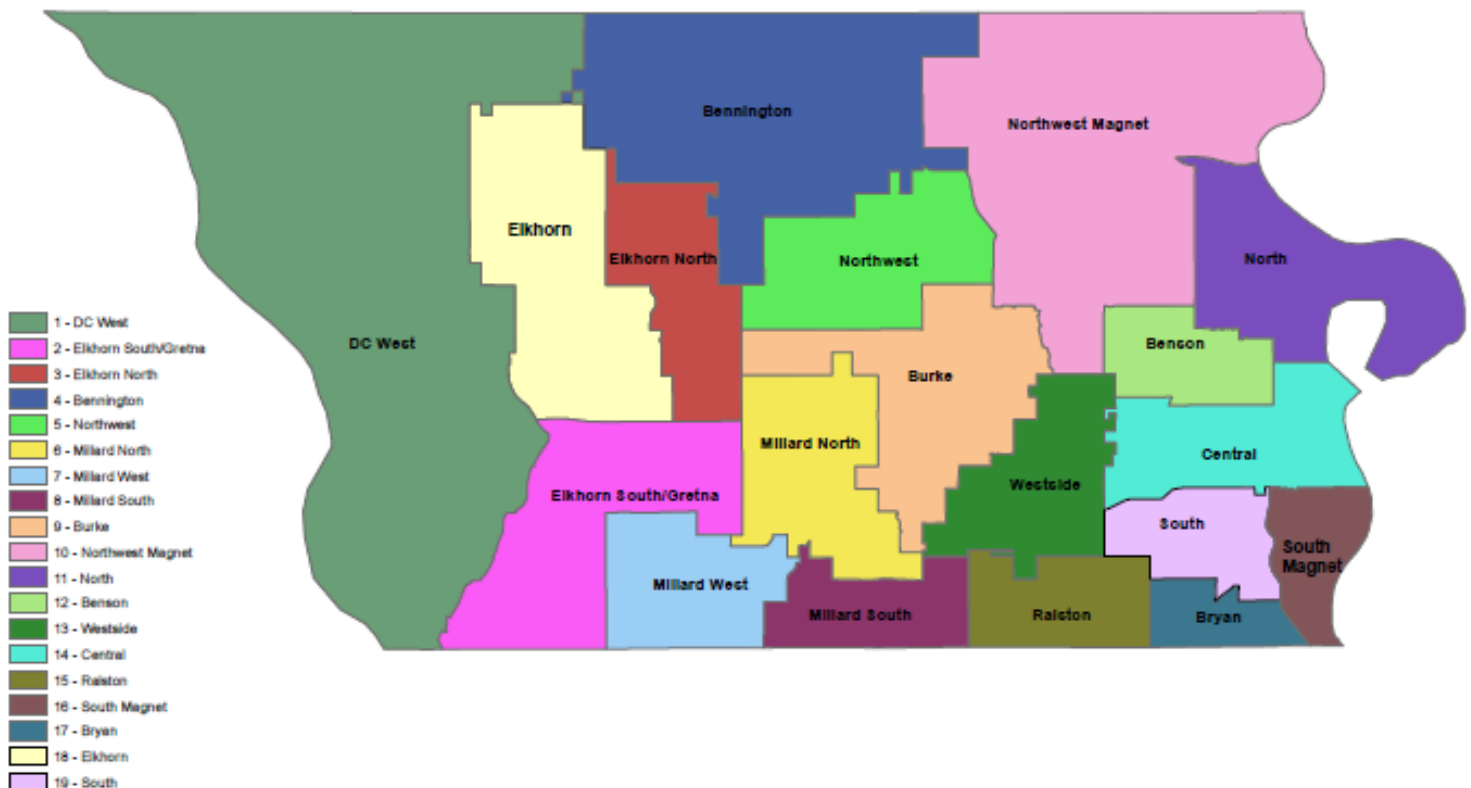
The physical depreciation is based on the age and condition of the building. Age = Appraisal date year *minus* Effective Year built (if null, Actual Year Built).

DOUGLAS COUNTY PROPERTY VALUATION PROTEST GUIDE

Property Tax Valuation Calendar

Oct '21- Sept '22	Discovery period- Appraisers make visits, measure and gather specific property record details.
Jan '23	new valuations posted online allowing owners to informally speak with BOE appraisers
May '23	Property value increase notices are sent by the Assessor to property owners
June '23	Formal protests are invited by the BOE
Aug '23	BOE will mail written notices of appeal decisions
12 Sep '23	last day for property owners to file an appeal with TERC
31 Dec '23	Current year property taxes become due but payable twice in following year
31 Mar '24	(2023) First half of 2023 property taxes are due
31 Jul '24	(2023) Second half of 2023 property taxes are due

2022 Market Areas





[CLICK TO ENLARGE IMAGE](#)

	Percent Complete:	100.0%
	Quality:	Good
	Condition:	Average
	Condo Square Footage:	0.0
	Rooms:	7.0
Veneer	Units:	1.0
	Baths:	4.0
ngle	Bedrooms:	3.0
	Stories:	1.0
	Foundation:	Block
	Sprinkler Square Footage:	0.0
Percent Remodeled	Adjusted Year Built	Physical Age

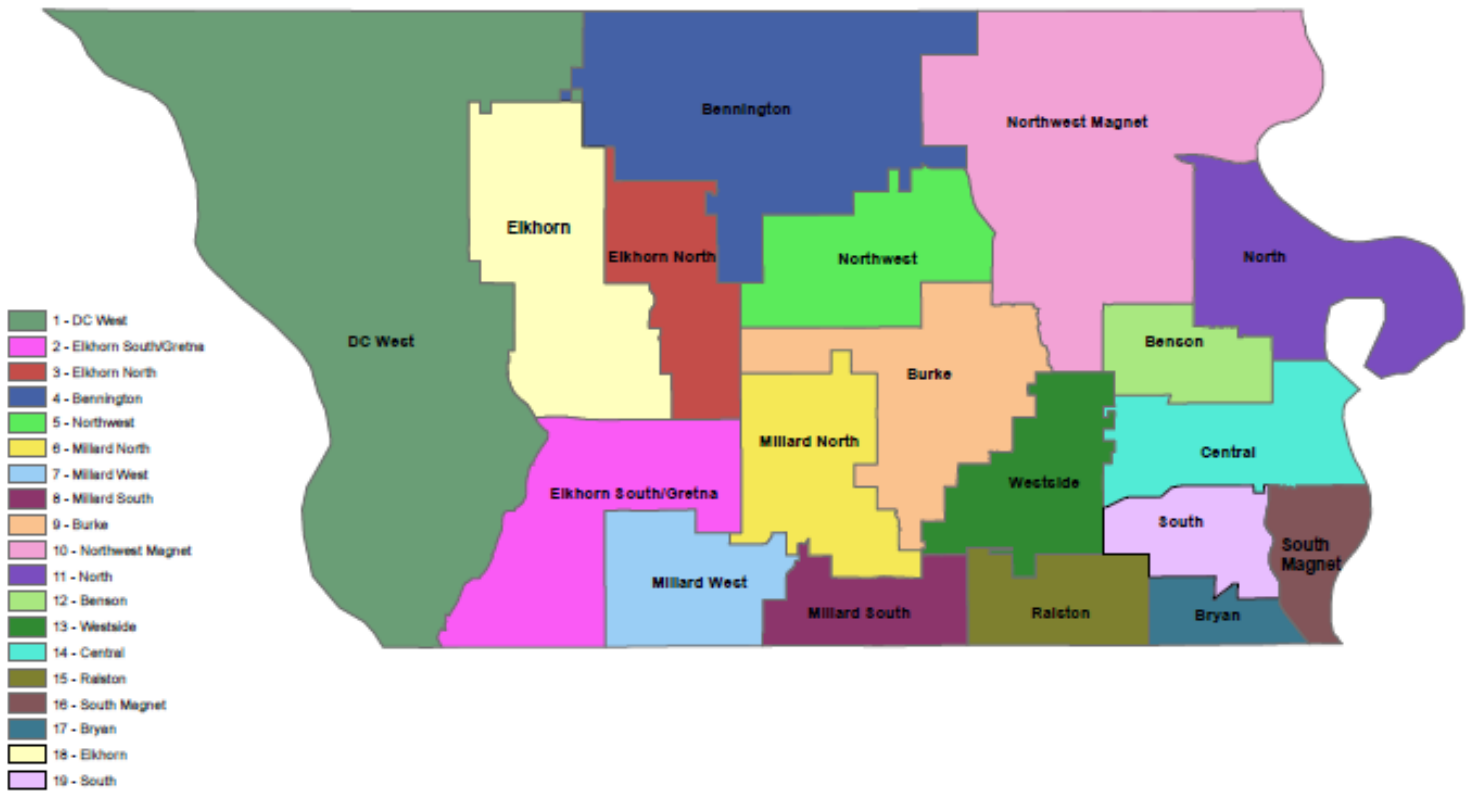
Quality refers to the type of materials used in construction.

Example: Brick vs. vinyl siding .

Hint: This isn't often changeable with the assessor.

Condition refers to the age of materials and any improvements to the inside and exterior materials of a home.

2022 Market Areas





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[TREASURER'S HOME PAGE](#)

[ASSESSOR'S VALUATION PAGE](#)

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Property Levy Information: Tax District 6600

Authority		Levy	Distribution %
CITY	OMAHA	.46922	20.4422
CITY COUNTY BUILDING		.01700	.7406
COUNTY		.29559	12.8778
EDUCATIONAL SERVICE UNIT	3	.01500	.6535
LEARN COMM-CAPITAL PROJ		.01613	.7027
M.U.D.	YES	.00000	.0000
METRO AREA TRANSIT		.06743	2.9377
METRO COMM COLLEGE		.09500	4.1388
N.R.D.		.03475	1.5139
SCHOOL	WESTSIDE	1.28523	55.9928
Consolidated Levy:		2.29535	100