

Hadley Township  
Board of Tax Review  
Guidelines for property tax assessment appeal

These guidelines are intended to help the taxpayer prepare an appeal and ensure the accuracy and fairness of the review of the taxpayers appeal.

Some important items for the taxpayer to be aware of:

- 1) Assessments are equal to one half (1/2) of the total value of the property.
- 2) Taxable Values change each year, up or down, by the same percentage of the change in the “Consumers Price Index” (CPI) which is set by the government. The tax laws require these changes.
- 3) Assessments may change if major changes are made to the property.
- 4) Assessments may change based on increases or decreases in average “arms-length” property sales in the area.

Guidelines for property tax appeal:

- 1) The appeal is not on the amount of the property tax, but rather on the accuracy and fairness of the assessment.
- 2) It may save time and effort to discuss the question on the assessment with the Township Assessor first.
- 3) Questions about property exemptions, (homestead, agricultural and veterans) can usually be resolved between the property owner and the Township Assessor.
- 4) It is the responsibility of the property owner to provide evidence of an inaccurate or unfair assessment. How is this done?
  - a) Go to the Hadley Township office and review your property record to ensure all the information is correct. If it is incorrect, it will need to be revised by the Township Assessor. It may require him to inspect the property.
  - b) Compare your assessment to “comparable” properties in your area. There should be usually about three (3) comparables. Bring this information to the Board of Review during the review process. (You can get a copy of the comparable property assessment by taking the address to the Hadley Township Office and they will give you a copy of the property assessment.)
  - c) Compare your assessment to one half (1/2) of “arms-length” comparable property sales in your area. Again there should be approximately three (3) comparables if possible. These can’t be foreclosure sales, bank sales, forced sales, or short sales. These are not considered to be actual value of a property. Bring this information to the Board of Review during the appeal process. One (1) copy should be made available for the Board of review. A copy may be made at the Hadley Township Office prior to the appeal if necessary.
  - d) Have a certified appraisal made on your property. This should be done by a licensed and certified appraiser. (Bank and Real Estate appraisals will be considered.) An appraisal cannot be more than two (2) years old. Bring a copy of the appraisal to the Board of Review Meeting. If necessary a copy may be made at the Hadley Township Office prior to the review.
  - e) If severe structural damage or major changes have been made to the property, you should contact the Hadley Township Assessor so he can inspect the property and make any appropriate changes to the assessment. The Board of Review cannot change the assessment without the review by the Hadley Township Assessor.