# Refinements to the Real Estate Appeal process

City Council meeting November 14, 2024

CITY OF STAUNTON™ VIRGINIA

# The Real Estate Assessment office fully supports a uniform and standardized office level appeal form.

- A new office level appeal form has been developed and is ready to be implemented

STAUNTON VIRGINIA **ASSESSMENT APPEAL APPLICATION** # ____________

(1) A separate application form is required for each parcel.
(2) Applicant must be the legal owner or duly authorized agent with an attached City of Staunton letter of authorization.
(3) Supporting documentation must be submitted with this application.
(4) Income/expense data for leased or investment property must be provided with this application.

**APPLICATION MUST BE FILED ON OR BEFORE February 29, 2025**

| | |
|---|---|
| Parcel ID: | **For further assistance contact: 540-332-3827 or assessmentappeal@ci.staunton.va.us** |

Property Type: ☐ Single Family ☐ Duplex ☐ Condominium ☐ Multi-family (Apt.) ☐ Vacant Lot ☐ Commercial/Industrial

Property Address: Unit:

Building Name (if any): Property Zip Code:

Owner(s) of Record:

Assessment Notice Values: Land: $ Building(s): $ Total: $

Reason for Appeal: Please note: Under state law, neither financial impact nor the rate of value change is, by itself, sufficient grounds for appeal. As required, the City's assessment is an estimate of fair market value as of January 1, 2025. We welcome appeals based on issues such as factual discrepancies or demonstrable issues of uniformity or fair market value.

☐ FAIR MARKET VALUE: This property is assessed more or less than its Fair Market Value, as indicated by a review of comparable properties. (Complete Section A on the reverse side of this form.)

☐ LACK OF UNIFORMITY: This property assessment is out of line generally with similar properties. (See reverse side of this form.)

☐ ERRORS IN PROPERTY DESCRIPTION: The assessment of this property is based on inaccurate information such as lot size, square footage, condition of property, flood plain, topography, zoning, etc. Accurate property characteristics are listed on the reverse side of this form.

Based on this information, I believe the proper assessment of this property as of January 1, 2025, should be:

| | | |
|---|---|---|
| Land: $ | Building(s): $ | Total: $ |

Owner/Agent Information (must be completed by property owner or authorized agent)
Note: If applicant is not the owner of record, application must include an original Letter of Authorization from the owner, signed prior to date of application and notarized. Two most recent annual income/expense surveys along with current rent roll must be submitted with appeals on income producing properties.

I hereby certify that the descriptions and statement contained in the application are correct, accurate, and true, to the best of my knowledge and belief. Given under my hand on this date ______________________________, 2025.

Printed name of Owner/Agent:

| | |
|---|---|
| Phone (Daytime): | Signature of Owner/Agent: |
| Phone (Other): | Mailing Address (if different from property address): |
| E-mail Address: | CHECK ONE: ☐ I am the Owner ☐ I am an Owner Agent |

Continued on back page

SECTION A (Assessment Higher than Market Value): The subject assessment is determined by analysis of real estate sales with physical and location characteristics similar to subject property. Please list up to three specific sales occurring in the past year supporting your contention:

| Address | Description (size, square footage, baths, etc.) | Sale Date | Sale Price |
|---|---|---|---|
| | | | $ |
| | | | $ |
| | | | $ |

SECTION B (Assessment Inequitable with Similar Properties): The subject assessment should be at the same level of market value as comparable properties. Please list up to three specific properties supporting your contention:

| Address | 2025 Total Assessment | Description (size, square footage, baths, etc.) |
|---|---|---|
| | $ | |
| | $ | |
| | $ | |

A review of your 2025 real property assessment will result in one of three actions by the assessor: (1) assessment lowered, (2) assessment increased or (3) assessment not changed.

Please provide further supporting documentation that you may have, such as a recently completed fee appraisal or photographs.

Appeal of the resulting assessor's decision may be made to the Board of Equalization (BOE). Appealing to the Assessor is not a prerequisite to filing to the BOE

SECTION C (Errors in Property Description) and/or COMMENTS:

**FOR OFFICE USE ONLY**

| Date Received | Appraiser Initials | Action Taken | Date Notice Sent | Appeal |
|---|---|---|---|---|
| | | | | |

Independent Appraisal Attached? ☐ YES ☐ NO Appealed to BOE? ☐ YES ☐ NO

APPRAISER NOTES

The Real Estate Assessment office supports transparency, documentation, ease of access to government services in appealing and a “paper trail”. We are eager and appreciative when opportunities to improve our process become apparent.

- A new appeal period contact log has been developed and is ready to be implemented. The office consist of the Assessor, the Senior Appraiser and the Appraisal Technician. We will all have shared access and this contact log and tracks the appeal from initial contact through resolution.

| | A | B | C | D | E | F | G | H | I | J |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Appeal Period Contact # | Date of Contact | PID # | Property Address | Name of Owner or Authorized Rep | Phone number and/or email | Call/Email/In office Contact resolved Yes/No | Appraiser Remarks | Appeal form sent | Appeal form received back |
| 2 | 1 (example) | 2/25/2025 | 4744 | 116 W Beverley | Taxpayers of Staunton | (540) 867-5309 | no | "value increased" worried taxes will go up too much, provided comparable sales | Yes | Yes |
| 3 | 2 | | | | | | | | | |
| 4 | 3 | | | | | | | | | |

| | K | L | M | N | O | P | Q | R |
|---|---|---|---|---|---|---|---|---|
| 1 | Field Visit | Change/No Change to Appeal | Notified of Appeal Decision Y/N | Satisfied with Appeal Decision Y/N | BOE form sent | BOE form received back | Date of BOE | BOE decision |
| 2 | 2/28/2025 - DCF | No Change | Y | Y | N/A | N/A | N/A | N/A |
| 3 | | | | | | | | |
| 4 | | | | | | | | |

This shall allow for an efficient, cohesive and solid way of managing and tracking.

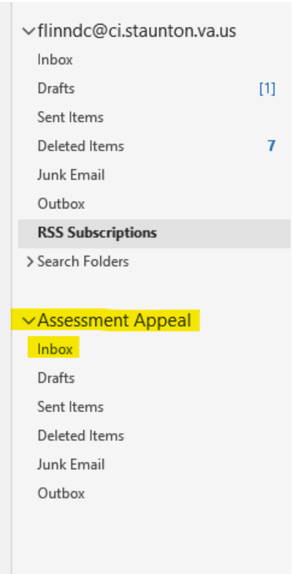
# Adding the new dedicated email address to assessment notification and website

Prior notices of assessment that came out only identified a phone number to call for an appeal inquiry

Old = "If you have any questions about this new assessment or wish to appeal the determination of value, please contact the Assessor's Office at (540) 332-3827, Mon-Fri 8 a.m. to 5 p.m. …"

New = For 2025 and going forward it will include an email point of contact. "If you have any questions about this new assessment or wish to appeal the determination of value, please contact the Assessor's Office at (540) 332-3827, Mon-Fri 8 a.m. to 5 p.m., come into the office during aforementioned hours OR email us at [assessmentappeal@ci.staunton.va.us](mailto:assessmentappeal@ci.staunton.va.us). Appeal forms may be picked up in person, will be regular U.S.P.S. mailed or emailed to the property owner or duly authorized representative. Appeals to the Assessor must be received or postmarked by …."

The dedicated assessment appeal email is equally accessible by the assessor, sr. appraiser and appraisal tech. Additionally, this and all staff emails will be available online.



## However, the Real Estate Assessment office does NOT support putting the appeal form online.

- Approximately 90% of appeal period calls, walk-ins, emails are resolved through this initial contact. It is actually the most efficient and customer service oriented method way to process appeals. It is a tried and true system that works. To date, we have only approximately 0.0001% of taxpayers voice a complaint that the appeal form is not online.

- I am aware there are jurisdictions who do put their appeal applications online. It is a topic of discussion I have had with several assessors and appraisers regarding the pro's and cons.

- The vast majority of contacts express their concern of the increase in assessed value. Many believe the increase in assessment will directly correlate to an increase in real estate taxes. Per Virginia law, assessments are to be set at 100% of fair market value which we are mandated to do. The tax rate is the portion of the formula on which we have no control. Of course, that is the purview of the elected members of the City Council.

- The initial contact by phone/walk in/email is a key opportunity to review the attributes of the property to ensure they are all current. This is also where the review and discussion of local sales of like and similar properties in Staunton are discussed.

- Taxpayer may request not to speak with an appraiser and just be mailed or emailed the appeal form. Whichever is most convenient for the taxpayer, no perceived confrontation or chat required. The new form may be completed by the taxpayer at any time of day or night.

- More people would be put off to appealing if they have to fill out a form to do so.

- Only the property owner or their authorized representative may appeal their property. Not having the form online ensures control of that. If the form was put online, paid tax reps, often from out of state would mass appeal properties. Unauthorized persons could readily appeal the assessments, for example lessees could appeal the values of their landlords. Only the property owner or authorized rep may do so.

# The Real Estate Assessments follows concrete rules and laws set forth by the Virginia State Code and guidelines from the International Association of Assessing Officers (IAAO).

- As always, appeals must have a foundation on which to file. Not just because the assessment went up “too much”, or a Zestimate says a house is worth “x”. Per Virginia law the appeal must be based on one of three reasons. 1. the property is assessed more or less than fair market value 2. lack of uniformity 3. errors in property description.

- Per Virginia law, § 58.1-3379 the presumption that the valuation determined by assessor is correct. We encourage the taxpayer to provide good supporting documentation with their case in order for them to be potentially successful in their appeal.

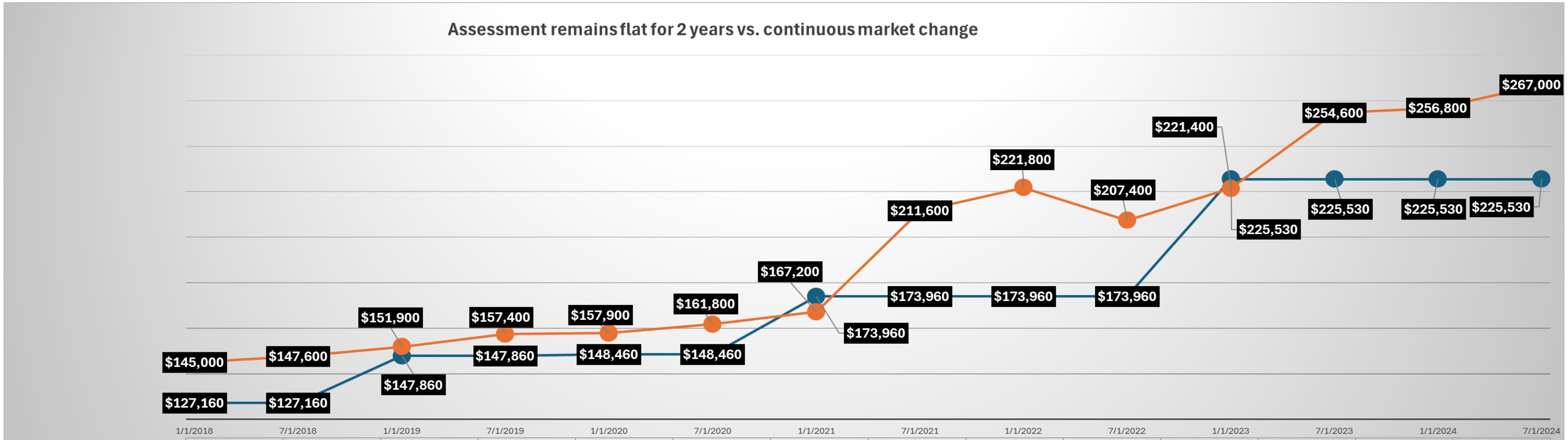
- Appealing to the assessor is not a prerequisite to appealing to the Board of Equalization (BOE). There is a separate form to appeal to the BOE. If the taxpayer is not satisfied with the assessor level appeal or BOE they may appeal to circuit court.

Virginia Law sets assessment target at 100% of fair market value. The acceptable range level of assessment per IAAO guidelines and Virginia Department of Taxation is between 90% to 110%. The Department of Real Estate Assessments adheres and complies with both organizations.

The City of Staunton reassesses every two years. Values are set based on recent market activity. The set assessment remains fixed and stagnant at a constant amount while the market (usually) continues to grow in value.

While we do not use Zillow and their "Zestimates", we do recognize their popularity and quick accessibility by homeowners to roughly gauge their value of their homes. Zillow uses their own proprietary formula and regional sales to arrive at their valuation. City of Staunton looks at only local sales of what is going on this market for residential valuation.

The example below looks at one particular property in Staunton how its actual Real Estate Assessment value was vs. Zillow through a period of time from 1/2018 to 7/2024. The 2019 assessment was 2.6% below the zestimate, 2021 assessment was 4% above and the 2023 assessment was 1.8% above the zestimate. Based on zestimates, nearly most all of the time in the last six years the market value of the home remained in excess of the real estate assessed value.




| | 1/1/2018 | 7/1/2018 | 1/1/2019 | 7/1/2019 | 1/1/2020 | 7/1/2020 | 1/1/2021 | 7/1/2021 | 1/1/2022 | 7/1/2022 | 1/1/2023 | 7/1/2023 | 1/1/2024 | 7/1/2024 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Real Estate Assessment | $127,160 | $127,160 | $147,860 | $147,860 | $148,460 | $148,460 | $173,960 | $173,960 | $173,960 | $173,960 | $225,530 | $225,530 | $225,530 | $225,530 |
| Zillow Zestimate | $145,000 | $147,600 | $151,900 | $157,400 | $157,900 | $161,800 | $167,200 | $211,600 | $221,800 | $207,400 | $221,400 | $254,600 | $256,800 | $267,000 |
| Assessment to Zestimate Market ratio | 87.70% | 86.15% | 97.34% | 93.94% | 94.02% | 91.76% | 104.04% | 82.21% | 78.43% | 83.88% | 101.87% | 88.58% | 87.82% | 84.47% |

# Outline/ Overview of the Appeal Process

1. Property Owner receives assessment notice.
2. If property owner believes assessment not reflective of fair market value, or inequitable or there are property errors then they either call, email, regular mail or come into the office.
3. This is the traditional initial point of contact.
4. If they do not want to discuss their assessment or property they may just request an appeal form to be sent to them.
5. Depending on appeal period volume, the appraiser will respond to the inquiry either immediately or within three business days.
6. Appraiser will evaluate all evidence presented, they will discuss sales and property comparables. Appraiser will offer to make an interior and/or exterior inspection of the property.
7. Property owner may accept or reject the field inspection.
8. Based on findings, field inspection and evidence there will be a finding of either a. reduction of assessment b. no change in assessment c. increase in assessment
9. The taxpayer will be notified by the Real Estate Assessment office of the decision.
10. Property owner may accept the decision or not.
11. Property owner may appeal to the Board of Equalization by requesting a BOE appeal form from the assessor.
12. The Board of Equalization (BOE) is an independent committee of 3 citizens of the City appointed by the Circuit Court.
13. The property owner may choose to appear before the BOE or have their case heard in their absence.
14. The BOE is empowered to make an inspection of the property or issue summons.
15. The BOE will make their determination to change, no change, lower or raise the assessment.
16. The BOE will notify the taxpayer of their decision.
17. The property owner may appeal their assessment to the Circuit Court.

# Copy of the Board of Equalization appeal form

STAUNTON VIRGINIA
OFFICE OF THE CITY ASSESSOR

Application # _____

THIS FORM MUST BE RETURNED TO THE ASSESSOR'S OFFICE BY: ________________

Mailing Address: P.O. Box 58 Staunton, VA 24402

**APPLICATION FOR APPEAL OF REAL ESTATE ASSESSMENT**

**TO THE**

**BOARD OF EQUALIZATION**

**OF THE CITY OF STAUNTON, VIRGINIA**

The City of Staunton's Board of Equalization (BOE) is a committee comprised of 3 citizens of the City appointed by the Circuit Court.

The purpose of the BOE is to provide taxpayers an opportunity for a formal hearing by a court appointed committee to determine if the property in question is assessed greater or less than its fair market value, if the assessment is not uniform in its application, or the assessment is otherwise not equalized.

There is a presumption that the valuation determined by the assessor is correct (Code of Virginia 58.1-3379B) therefore the taxpayer or their agent should provide **supporting documentation** (complete appraisals, comparable sales properties or assessments, photographs, plans, surveys, Income & Expense for income producing properties) to the BOE to further their case. The BOE will retain these documents as a part of the permanent record. By signing below, you are accepting that financial information relating to the valuation of your property may be discussed during the open meeting of the BOE.

Basis of Appeal: (Check either or both)

__ (1) Property not assessed equally with other similar properties

__ (2) Property assessed at more than its fair market value.

Appearance before Board of:

You may address the Board in person regarding your assessment. Please indicate your choice below:

__ NO, I do not wish to appear before the Board.

__ Yes, I wish to address the Board. I will be notified concerning the date and time of the meeting.

Property and owner information

Property PIN (required)

Property owner/agent Name



**If an agent is representing the owner of the property a City of Staunton LOA must be completed by the agent and owner before appealing.**

Property address (required)

(Required statement) I believe the proper assessment of this property on January 1, 2022 should be:

**Land: $ _______ Building: $ _______ Total: $ _______**

Property owner/agent mailing address:

Email:

Phone:

**Power of the Board to Make inspections and issue Summons (Code of Virginia 58.1-3379)**

**The Board is empowered to go upon and inspect any real estate subject to equalization by it.** The Board has the authority to summons taxpayers or their agents, or any person: (1) to furnish information relating to the real estate, (2) to answer under oath all questions touching on ownership and value of real estate, and (3) to bring before it their books of account or other papers and records.

**Board Decision:**

When this appeal is filed, the total assessment is reopened and may be increased, decreased, or affirmed. The owner or owner's agent will be notified by mail regarding the Board's decision. **A separate application must be completed for each parcel appealed.**

Application #: ______ Date Issued: ______ Date Returned: ______

Property Address: ______________________________

Property Owner/Agent: ______________________________

Mailing Address: ______________________________
______________________________
______________________________

Telephone (Daytime): (____)-_______________

Owner/Applicant Information

I hereby certify that the facts contained herein and attached hereto are true, accurate, and correct, to the best of my knowledge and belief.

# Questions, or Comments?

Douglas C. Flinn
City Assessor
116 West Beverley St.
Staunton, VA 24401
Office: (540) 332-3827
Email: flinndc@ci.staunton.va.us
Web: www.staunton.va.us
Facebook: City of Staunton

STAUNTON
VIRGINIA