

**RULES OF PROCEDURE ADOPTED BY THE  
BLACK HAWK COUNTY BOARD OF REVIEW.  
UPDATED MAY 30, 2025**

Property owners who disagree with the assessor's estimate of the market value of their property should ask themselves, "Could I sell this property for that amount today?" If the answer is yes, then the value is probably correct. However, every property owner has the right to appeal an assessment. Remember that your protest and the information you use to support your appeal should be based on your property's actual value on the assessment date (January 1).

1. All oral hearings shall be by appointment only, **limited to a maximum length of 3 minutes for the petitioner's presentation** and requested by the taxpayer in writing at the time of filing the protest petition and up to April 30<sup>th</sup>\*. If multiple petitions are represented by the same person and more than 2 time slots are requested, it will be up to the Board of Review discretion in length of hearing. The property owner will be notified of the time to appear before the Board of Review. If a petitioner fails to keep the scheduled hearing appointment, it is at the discretion of the Board on a case-by-case basis whether to handle it as a non-oral petition or to attempt to reschedule the hearing.
2. The Board of Review recommends that a current picture of the subject property be attached to the protest form, as well as pictures of comparable properties that are used by the petitioner in the protest. Pictures or inspection reports showing deficiencies are required if basing protest on condition.

Other supportive documentation could include:

- Appraisal: The Board of Review will only consider the appraisal as a guideline in their decision. A complete copy of the appraisal shall be required.
- Sales agreements or evidence of recent sale information, copy of real estate listing or offers to sell/buy prior to January 1 of assessment date.
- List of three to five sales of comparable properties that would indicate your property would not sell for its current assessment prior to January 1 of assessment date.
- What do you think your current market value is?

Assessed values are effective as of January 1 of each year. Any sale information after January 1 of the assessment date will not be considered.

Any information submitted with the protest becomes the property of the Board of Review. Pictures, appraisals, and other information will not be returned to the petitioner. All submitted information becomes public information.

3. Protest shall not be considered unless filed during the time prescribed by the Iowa Law. If untimely filed, no oral hearing shall be permitted. If a postmark date is not present on the mail article, then the date of receipt will be considered the date of filing.
4. All timely filed protests must be signed unless electronically filed. Submission of the appropriate document will be considered timely filed if received by the Assessor's office during normal business hours or it can be verified that the information was timely sent. It is

the responsibility of the petitioner to confirm that documents filed by electronic means have been received in the Black Hawk Co Assessor's office.

5. If you are requesting your classification to be changed to agricultural, you can submit any documentation that proves the parcel is being primarily utilized as an agricultural operation with intended purpose for profit.
6. Any amendment to the protest petition must be filed before the hearing or at the commencement of the oral hearing. If the Board of Review allows the amendment, the Board of Review shall have the right to request a continuance of the hearing.
7. Incomplete protest petitions shall be reviewed but will be denied if not properly filed and/or the taxpayer fails to go forward with burden of proof.
8. Comparison of taxes for the current or prior years on the property being protested or any other property is not acceptable or valid. The Board will only consider assessed values.
9. If any party protesting an assessment fails to fully honor a subpoena or to produce or furnish all the records and information requested by the Board of Review, then said protest shall be in default and considered as invalid. Further "contempt" action on the defaulter may be an option of the Board of Review.
  - The Board of Review may request an inspection of the property being protested.
10. Any protests not acted on by the Board will be denied.
11. All decisions of the Board shall be given by written notice to the owner or aggrieved taxpayer by regular mail.
12. Discussion with a member of the Board of Review concerning your valuation other than when the Board is in session is not permissible. Notices to petitioners will be mailed after Board of Review adjournment.
13. All petitions withdrawn must be in writing.
14. All oral hearings will be done in person at the Black Hawk County Courthouse or by phone.
15. In all other instances, the Roberts rules of order shall guide the board in conducting business.
16. Should any of the above rules and procedures come in conflict with the Iowa Code, or with the duties and responsibilities outlined by the Iowa Department of Revenue, the Iowa Code and the Iowa Department of Revenue provisions shall control.

\*Except when the county has been declared disaster area per Code of Iowa 441.37, then it will be extended to June 5<sup>th</sup>.

These rules shall be in effect until new rules of procedure are adopted by this Board or a succeeding Board of Review.