

Suggestions for Completing a Protest to the Black Hawk County Board of Review

Contact Information

- Protest forms may be mailed to:

Black Hawk County Board of Review, 316 E. 5th St., Room 209, Waterloo, IA 50703. The envelope must be postmarked on or before April 30th.

- Office hours are Monday - Friday, 8:00 a.m. – 4:30 p.m.

About Assessments

- In Iowa, assessments (except for agricultural) are based on market value.
 - Reference: Iowa Code [441.21](#), Actual, assessed and taxable value.
- The assessed value should represent what the property would sell for in the open market, between a willing seller and willing buyer. See [Sale Condition Codes](https://tax.iowa.gov/nutc-sales-condition-codes) (<https://tax.iowa.gov/nutc-sales-condition-codes>)
- The protested amount is the assessed value, not the tax payment.
- For residential property, taxes are paid on a percent of the assessed value. The taxable value listed on the tax receipt is a rollback value based on a state wide factor established by the Department of Revenue, State of Iowa.

About the Annual Protest Period

- The deadline for mailing assessment notices is April 1st.
 - Reference: Iowa Code [441.28](#), Assessment rolls -- change -- notice to taxpayer.
- Protests can be filed between April 2nd and April 30th, inclusive.
- The protest form must be filed with the assessor or mailed and postmarked by April 30th. If April 30th falls on the weekend, a protest will be accepted the following business day.
- The protest form must be signed and must be based on one or more of the grounds listed on the protest form.
- The board of review meets the month of May. The session may be extended to July 15.
 - Reference: Iowa Code [441.33](#), Sessions of board of review
- Action of the board may be appealed to district court or the Property Assessment Appeal Board (PAAB) within twenty days after its adjournment or May 31, whichever date is later.
 - Reference: Iowa Code [441.37A](#) & [441.38](#)

About the Protest Form

- The following information should be completed by the taxpayer on the protest form:
 - Parcel #
 - The undersigned (owner)
 - The Legal or Street Address
 - The current assessed value
 - The requested value
 - The reason for protesting
 - Grounds 1 - 5, Reference: Iowa Code [Sec 441.37](#)
 - Ground 6, Reference: Iowa Code [Sec 441.35](#)
 - Select 'Yes' or 'No' for an oral hearing
 - An oral hearing is not required and a protest receives the same consideration with or without a hearing. If requested, the Assessor's office will schedule the hearing. Protesters may not select a specific date but may list the dates they are unable to attend. Hearings only last **three (3) minutes** and the board normally meets only in the morning.

- The protest form must be signed & dated by the taxpayer or their agent.
- The mailing address information is important because this is the address to which the oral hearing notice is mailed, how the appraiser contacts the protester if an appointment is necessary, and the address where the results are mailed.
- The Board of Review **requires pictures of the subject property (inside and outside preferred).**
- **Any of the following would be good support for a petition:**
 - A current appraisal; attach or provide a copy for the Board prior to oral hearing.
 - A copy of a recent listing of your property.
 - A copy of a sales agreement or evidence of a recent sale.
 - A list of three to five sales of properties comparable to yours that indicate your property would not sell for the assessment.
 - Pictures or inspection reports showing deficiencies that may not be obvious from an outside inspection, such as termite damage or a problem basement wall.
 - Any other items that you feel support your claim.

Additional Suggestions for Completing a Commercial Protest to the Board of Review

The Board of Review requests that all protest(s) filed on property classified commercial, industrial or multi residential family that has any portion leased, should have, in addition to the information required on the protest form, an operating statement (s) for the last three (3) years and current rent roll or rent schedule.

The statements should be dated and signed by the owner or agent. This information is necessary in order that the Board might give full consideration to all facts relating to the value of the property. The Board of Review and the Assessor's Office will hold the requested information confidential.

It is imperative that this information be provided with the protest form to allow for an appropriate analysis of the information.

Failure to provide this information in a timely manner may result in denial of your protest.

* Disaster Declaration , [Code of Iowa 441.37](#)
