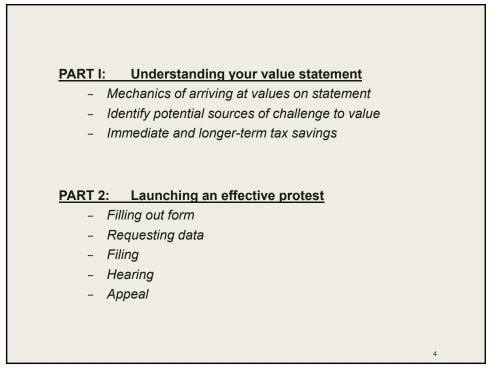
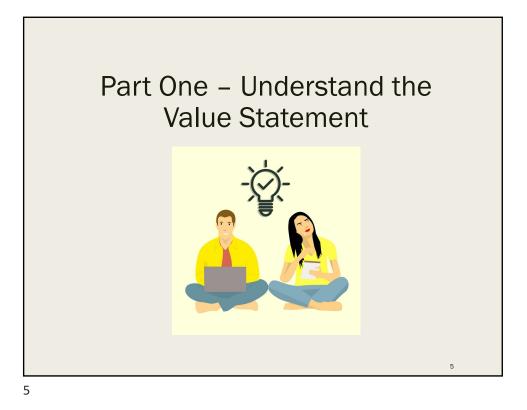


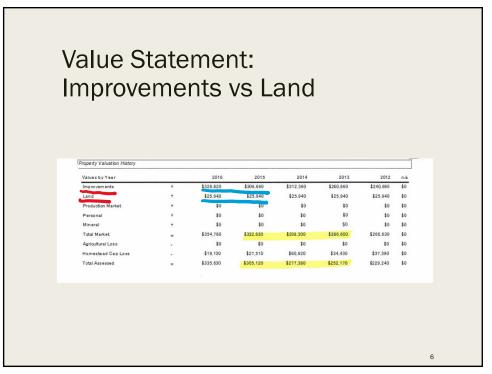


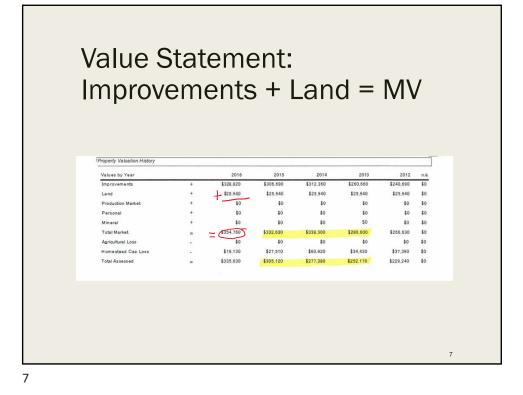
"So What's Your Problem?"

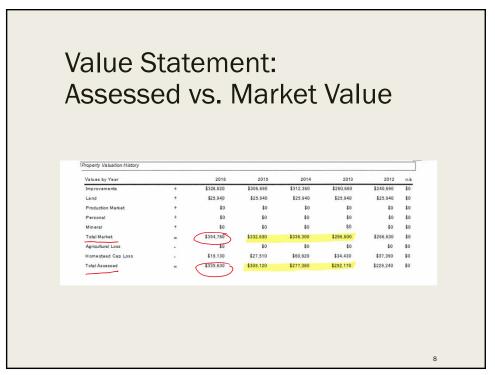
- "It's too high" isn't enough!!
- Instead: Discover or supply facts that demonstrate why values are excessive relative to appropriate legal standard

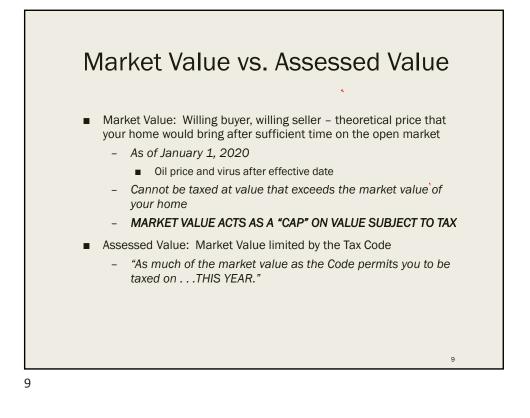


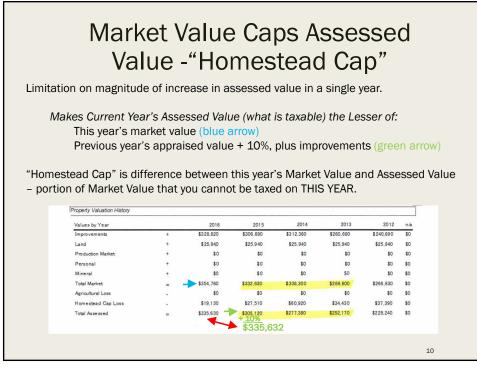


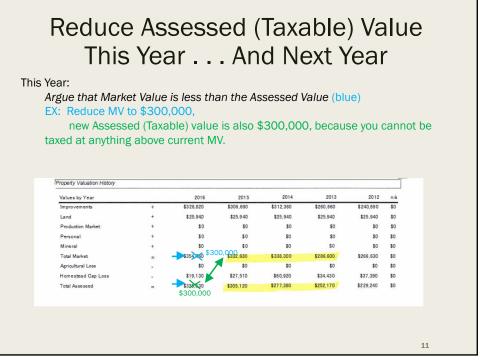






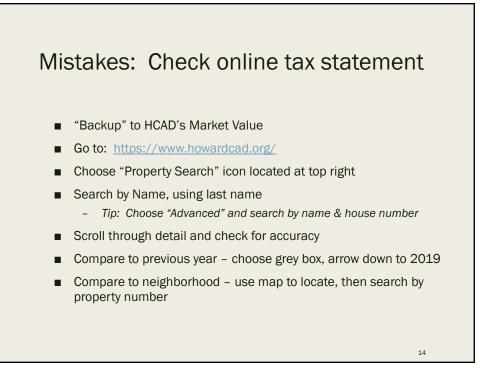


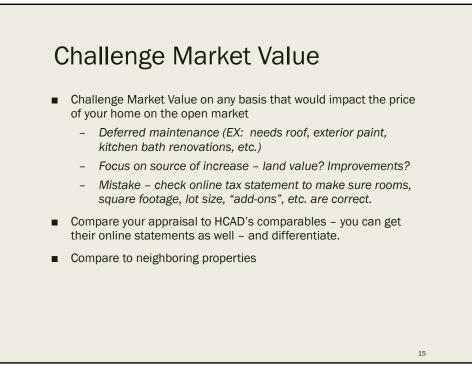


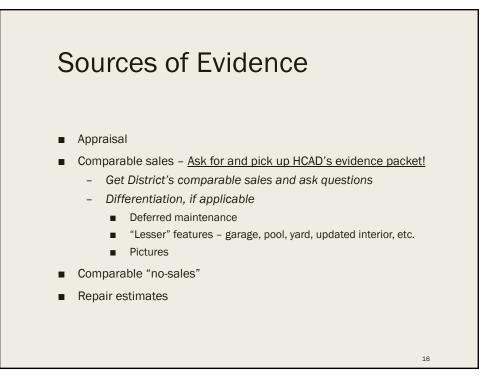


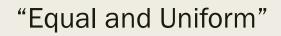
" on Assessed Value in future years.			Anc	l Ne	xt Y	ear			
"cap" on increases in Market Value, so challenge every year to keep it low! "Property Values by Year 2016 2015 2014 2013 2012 n.k Values by Year 4 828,820 8306,890 8312,380 826,980 825,940 825,940 825,940 825,940 80 Production Market + 80 80 80 80 80 80 80 Production Market + 80 80 80 80 80 80 80 Production Market = 8354,780 80 80 80 80 80 80 80 Mineral + 80 80 80 80 80 80 80 80 Mineral + 80 80 80 80 80 80 80 80 Total Market = 8354,780 80 80 80 80 80 80 80 Total Market = 8354,780 80 80 80 80 80 80 80 80 Total Assessed Cap Loss - 819,130 827,730 822,170 822,820 80									
Values by Year 2016 2015 2014 2013 2012 n.é Improvements + \$228,820 \$306,690 \$312,360 \$226,660 \$226,980 \$0 Land + \$25,940 \$25,940 \$25,940 \$25,940 \$25,940 \$0 Production Market: + \$0 \$0 \$0 \$0 \$0 \$0 Prenovali + \$0 \$0 \$0 \$0 \$0 \$0 Mineral + \$0 \$0 \$0 \$0 \$0 \$0 Total Market = \$394,760 \$0 \$0 \$0 \$0 \$0 Homestead Cap Loss - \$19,103 \$27,710 \$228,240 \$0 \$0 \$0 \$0	ou cannot reduce l	MV belo	w Assess	ed Value	this year,	argue it	anyway	/ – M	V acts a
Values by Year 2016 2015 2014 2013 2012 n.é Improvements + \$228,820 \$306,690 \$312,360 \$226,660 \$226,980 \$0 Land + \$25,940 \$25,940 \$25,940 \$25,940 \$25,940 \$0 Production Market: + \$0 \$0 \$0 \$0 \$0 \$0 Prenovali + \$0 \$0 \$0 \$0 \$0 \$0 Mineral + \$0 \$0 \$0 \$0 \$0 \$0 Total Market = \$394,760 \$0 \$0 \$0 \$0 \$0 Homestead Cap Loss - \$19,103 \$27,710 \$228,240 \$0 \$0 \$0 \$0	p" on Assessed Va	lue in fu	uture year	rs.					
Values by Year 2016 2015 2014 2013 2012 n.é Improvements + \$228,820 \$306,680 \$312,380 \$266,660 \$240,680 \$0 Land + \$25,940 \$25,940 \$25,940 \$25,940 \$25,940 \$25,940 \$25,940 \$25,940 \$20 Preduction Market + \$0									
Values by Year 2016 2015 2014 2013 2012 n.é Improvementa + \$3028,820 \$306,690 \$312,380 \$269,690 \$20 Land + \$228,840 \$225,940 \$225,940 \$225,940 \$25,940 \$25,940 \$20 Preduction Market + \$0 \$0 \$0 \$0 \$0 \$0 \$0 Mineral + \$0 \$0 \$0 \$0 \$0 \$0 \$0 Total Market = \$334,700 \$290,000 \$20,00 \$0	"oon" on increase	c in Mar	kot Voluo		0000 000	ry yoor t	o koon	it low	
Values by Year 2016 2015 2014 2013 2012 n.á Improvements + \$328,820 \$306,690 \$312,380 \$260,660 \$240,690 \$0 Land + \$25,940 \$25,940 \$25,940 \$25,940 \$25,940 \$25,940 \$0	cap on increase	s in war	ket value	, so chai	enge eve	ry year t	о кеер	It IOW!	
Values by Year 2016 2015 2014 2013 2012 n.á Improvements + \$328,820 \$306,690 \$312,380 \$260,660 \$240,690 \$0 Land + \$25,940 \$25,940 \$25,940 \$25,940 \$25,940 \$25,940 \$0									
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Improvementa + \$328,820 \$306,680 \$12,380 \$260,660 \$240,890 \$0 Land + \$25,940 \$25,940 \$25,940 \$25,940 \$25,940 \$25,940 \$0	Property Valuation History								
Land + \$25,940 \$25,940 \$25,940 \$25,940 \$25,940 \$20,940	Property Valuation History								
Preduction Market: + \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Personal + \$0 \$0 \$0 \$0 \$0 \$0 \$0 Mineral + \$0 \$290 \$00 \$290 \$00 \$0 \$0 \$0 Total Market = \$334.760 \$286.600 \$226.630 \$0 Agricultural Loss - \$0 \$0 \$0 \$0 Homesteed Opp Loss - \$10 \$275.420 \$277.380 \$252.170 \$228.240 \$0			2016	2015	2014	2013	2012	n/a	
Personal + \$0 \$0 \$0 \$0 \$0 \$0 \$0 Mineral + \$0 \$290,000 \$290,000 \$0 \$0 \$0 Total Market = \$354,780 \$286,600 \$266,630 \$0 Agricultural Loss - \$0 \$0 \$0 \$0 Homestead Cap Loss - \$19,130 \$27,510 \$60,820 \$3,430 \$0 Total Assessed = \$375,420 \$303,420 \$27,7380 \$252,170 \$28,240 \$0	Values by Year	+							
Mineral + 80 \$290,000 \$200,000 \$0 80 Total Market	Values by Year Improvements	++	\$328,820	\$306,690	\$312,360	\$260,660	\$240,690	\$0	
Total Market \$354,760 \$290,000 \$286,600 \$266,600 \$200,000 Agricultural Loss - \$0 \$0 \$0 \$0 \$0 Homestad Cap Loss - \$19,130 \$27,510 \$60,920 \$34,430 \$37,380 \$0 Total Assessed = \$307,480 \$27,380 \$22,170 \$229,240 \$0	Values by Year Improvements Land	* *	\$328,820 \$25,940	\$306,690 \$25,940	\$312,360 \$25,940	\$260,660 \$25,940	\$240,690 \$25,940	\$0 \$0	
Total Market # \$354,760 ####################################	Values by Year Improvements Land Production Market	* * * *	\$328,820 \$25,940 \$0	\$306,690 \$25,940 \$0	\$312,360 \$25,940 \$0	\$260,660 \$25,940 \$0	\$240,690 \$25,940 \$0	\$0 \$0 \$0	
Apricultural Loss - \$0 \$0 \$0 \$0 \$0 \$0 Homestead Cap Loss - \$19:130 \$27,510 \$60,920 \$34,430 \$37,390 \$0 Total Assessed = 375 4,620 \$305 4,420 \$252,170 \$229,240 \$0	Values by Year Improvements Land Production Market Personal	+ + + + +	\$328,820 \$25,940 \$0 \$0	\$306,690 \$25,940 \$0 \$0	\$312,360 \$25,940 \$0 \$0	\$260,660 \$25,940 \$0 \$0	\$240,690 \$25,940 \$0 \$0	\$0 \$0 \$0 \$0	
Total Assessed = \$305.430 \$3007.420 \$277.380 \$252.170 \$229.240 \$0	Values by Year Improvements Land Production Market Personal Mineral	• • •	\$328,820 \$25,940 \$0 \$0 \$0	\$306,690 \$25,940 \$0 \$0	\$312,360 \$25,940 \$0 \$0	\$260,660 \$25,940 \$0 \$0 \$0	\$240,690 \$25,940 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	
	Values by Year Improvements Land Production Market Personal Minicral Total Market	• • •	\$328,820 \$25,940 \$0 \$0 \$0 \$354,760	\$306,690 \$25,940 \$0 \$0 \$290,800 \$290,800	\$312,360 \$25,940 \$0 \$0 \$290,000 \$ 290,000	\$260,660 \$25,940 \$0 \$0 \$0 \$286,600	\$240,690 \$25,940 \$0 \$0 \$0 \$256,630	\$0 \$0 \$0 \$0 \$0 \$0 \$0	
	Values by Year Improvements Land Production Market Personal Minieral Total Market Agricultural Loss	• • •	\$328,820 \$25,940 \$0 \$0 \$0 \$354,760 \$0	\$306,690 \$25,940 \$0 \$0 \$290,000 \$290,000 \$290,000 \$0	\$312,360 \$25,940 \$0 \$0 \$290,000 \$333,355 \$0	\$260,660 \$25,940 \$0 \$0 \$0 \$0 \$286,600 \$0	\$240,690 \$25,940 \$0 \$0 \$0 \$256,630 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
φ 2 30,000	Values by Year Improvements Land Production Market Personal Mineral Total Market Agricultural Loss Homestead Cap Loss	• • • •	\$328,820 \$25,940 \$0 \$0 \$0 \$354,760 \$0 \$19,130	\$306,690 \$25,940 \$0 \$0 \$290,000 \$290,000 \$290,000 \$0 \$0 \$27,510	\$312,360 \$25,940 \$0 \$0 \$290,000 \$333,300 \$0 \$0 \$0 \$0 \$0	\$260,660 \$25,940 \$0 \$0 \$0 \$286,600 \$0 \$286,600 \$0 \$34,430	\$240,690 \$25,940 \$0 \$0 \$266,630 \$0 \$37,390	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
	Values by Year Improvements Land Production Market Personal Mineral Total Market Agricultural Loss Homestead Cap Loss	• • • •	\$328,820 \$25,940 \$0 \$0 \$0 \$354,760 \$0 \$19,130	\$306,690 \$25,940 \$0 \$0 \$290,5000 \$290,5000 \$00 \$27,510 \$305,420	\$312,360 \$25,940 \$0 \$0 \$290,000 \$30,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$260,660 \$25,940 \$0 \$0 \$0 \$286,600 \$0 \$286,600 \$0 \$34,430	\$240,690 \$25,940 \$0 \$0 \$266,630 \$0 \$37,390	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
	Values by Year Improvements Land Production Market Personal Mineral Total Market Agricultural Loss Homestead Cap Loss	• • • •	\$328,820 \$25,940 \$0 \$0 \$0 \$354,760 \$0 \$19,130	\$306,690 \$25,940 \$0 \$0 \$290,5000 \$290,5000 \$00 \$27,510 \$305,420	\$312,360 \$25,940 \$0 \$0 \$290,000 \$30,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$260,660 \$25,940 \$0 \$0 \$0 \$286,600 \$0 \$286,600 \$0 \$34,430	\$240,690 \$25,940 \$0 \$0 \$266,630 \$0 \$37,390	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
	Values by Year Improvements Land Production Market Personal Mineral Total Market Agricultural Loss Homestead Cap Loss	• • • •	\$328,820 \$25,940 \$0 \$0 \$0 \$354,760 \$0 \$19,130	\$306,690 \$25,940 \$0 \$0 \$290,5000 \$290,5000 \$00 \$27,510 \$305,420	\$312,360 \$25,940 \$0 \$0 \$290,000 \$30,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$260,660 \$25,940 \$0 \$0 \$0 \$286,600 \$0 \$286,600 \$0 \$34,430	\$240,690 \$25,940 \$0 \$0 \$266,630 \$0 \$37,390	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
	Values by Year Improvements Land Production Market Personal Mineral Total Market Agricultural Loss Homestead Cap Loss	• • • •	\$328,820 \$25,940 \$0 \$0 \$0 \$354,760 \$0 \$19,130	\$306,690 \$25,940 \$0 \$0 \$290,5000 \$290,5000 \$00 \$27,510 \$305,420	\$312,360 \$25,940 \$0 \$0 \$290,000 \$30,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$260,660 \$25,940 \$0 \$0 \$0 \$286,600 \$0 \$286,600 \$0 \$34,430	\$240,690 \$25,940 \$0 \$0 \$266,630 \$0 \$37,390	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
	Values by Year Improvements Land Production Market Personal Mineral Total Market Agricultural Loss Homestead Cap Loss	• • • •	\$328,820 \$25,940 \$0 \$0 \$0 \$354,760 \$0 \$19,130	\$306,690 \$25,940 \$0 \$0 \$290,5000 \$290,5000 \$00 \$27,510 \$305,420	\$312,360 \$25,940 \$0 \$0 \$290,000 \$30,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$260,660 \$25,940 \$0 \$0 \$0 \$286,600 \$0 \$286,600 \$0 \$34,430	\$240,690 \$25,940 \$0 \$0 \$266,630 \$0 \$37,390	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	











- Statutory definition: "the appraised value of the property exceeds the median appraised value of a reasonable number of comparable properties appropriately adjusted."
- Constitution art. VIII, § 1:
 - (a) Taxation shall be equal and uniform.
 - (b) All real property and tangible personal property in this State, unless exempt as required or permitted by this Constitution, whether owned by natural persons or corporations, other than municipal, shall be taxed in proportion to its value, which shall be ascertained as may be provided by law.

Case Law: suggests "equality" trumps "market value."





Implementing Your Strategy: Perfecting your Protest

Form

- Usually comes with appraisal notice.
- Use is optional.
- Indicate the grounds on which you are protesting
 - Market/Assessed Value
 - Inequality
 - Other

