

General Nature of the Hearing

Hearings before the board are formal and open to the public. Testimony presented to the board is given under oath, and all testimony at the hearing will be recorded. You may obtain a copy of the hearing transcript from the court reporter after payment of a transcription fee.

In a hearing before the board or its hearing officer, the person who owns the property may appear themselves or they may have an attorney represent them. A family member may not represent the property owner at the hearing unless the property owner is also present at the hearing.

Corporations, trusts, estates, partnerships, the PVA, the Department of Revenue and any artificial entity are REQUIRED BY LAW to be represented by an attorney. ANY ARTIFICIAL ENTITY APPEARING WITHOUT AN ATTORNEY WILL BE SUBJECT TO LOSING THE APPEAL BY DEFAULT.

A party represented by an attorney in proceedings before the board shall have his attorney file an entry of appearance within 30 days after the date on which the petition of appeal is filed. However, an appellant's attorney shall not be required to file an entry of appearance if he filed the petition of appeal on behalf of the appellant.

At the hearing, the party who filed the appeal with the board, called the appellant, presents his case first. The appellant may present his case by offering his testimony, the testimony of witnesses and evidence that supports his case. The opposing party, called the appellee, then has the opportunity to question or cross-examine the appellant and his witnesses concerning their testimony and evidence. After any cross-examination, the appellee presents testimony and evidence in support of his position. The appellant will also have the opportunity to question the appellee or his witnesses concerning their testimony and evidence. Board members or the hearing officer also may ask questions of the parties or their witnesses.

The board's file contains only those documents sent to this office by you or your legal representative. Documents provided to the PVA or the local board of assessment appeals are not included in the board's file. Both parties should provide at least one copy of any original document, including any photograph, which is to be placed into evidence for the consideration of the board or the hearing officer, unless a party desires to submit the original document into evidence. This includes any property record cards from which a representative of the PVA may testify at the hearing. **ORIGINALS WILL NOT BE RETURNED ONCE THEY BECOME PART OF THE HEARING'S RECORD OF EVIDENCE.**

Your appeal will be heard by one or more members of the three-member board or by the board's hearing officer. The board is an independent agency of the Commonwealth. Members or employees of the board are neither employed by nor connected with the local PVA, the County Board of Assessment Appeals or the Kentucky Department of Revenue. The board members or hearing officer hearing your appeal acts similar to a judge in a courtroom, and testimony or evidence should be directed to the board members or hearing officer hearing the case. General courtroom decorum will be observed during hearings.

Questions the Board Can Decide

Section 172 of the Kentucky Constitution requires that all property be assessed for taxation at its fair cash value, estimated at the price it would bring at a fair voluntary sale. Thus, the board's primary function is to determine the fair market value of the particular property that is the subject of the appeal, based upon the evidence presented to the board at the hearing. The board does not decide questions of equalization among assessments. In other words, the board does not decide whether your property assessment is too high relative to the assessments of your neighbors' property. Rather, the board decides only whether your property tax assessment equals fair market value.

Many taxpayers attempt to introduce evidence about the property tax assessments of their neighbors or other properties. Since the board does not decide questions concerning equalization of assessments among properties, this evidence is not relevant in determining the fair market value of your property on the assessment date. The assessments of other properties do not necessarily indicate the value of your property in the marketplace but only indicate the PVA's opinion of the value of other properties. Therefore, evidence of the assessed value of other property cannot be considered in deciding the fair market value of your property.

If you are concerned about the fairness of your assessment compared to other assessments in your county, you should discuss the matter with your PVA because the PVA is required by law to assure that property assessments are fair and equitable. If you are not satisfied with the PVA's response, your recourse is to your county Board of Assessment Appeals or to the circuit court. Kentucky Revised Statutes (KRS) 133.120(2) provides in part:

Any property owner who has listed his property with the property valuation administrator at its fair cash value may ask the county Board of Assessment Appeals to review the assessments of real properties he believes to be assessed at less than fair cash value if he specifies in writing the individual properties for which the review is sought and factual information upon which his request is based, such as comparable sales or cost data and if the request is made no later than one (1) work day following the conclusion of the inspection period provided for in KRS 133.045. Nothing in this section shall be construed as granting any property owner the right to request a blanket review of properties or the board the power to conduct such a review.

Helpful Evidence for Your Appeal

The board's determination of the fair market value of your property is based solely upon the evidence presented at your hearing. The testimony or evidence that you present to the board at your hearing should indicate the fair market value of your property on Jan. 1 of the tax year at issue. The following examples of evidence assist the board in determining the value of your property:

1. **Description of the property.** You should be prepared to describe the property in question. Your description should include the size and condition of the property, the type of buildings on the property, the size and condition of the buildings and any improvements to the property, such as a basement or garage. You may also be asked to give the amount for which the property is mortgaged or insured.
2. **Recent appraisal of the property by an experienced appraiser.** You may present a recent appraisal of your property made by someone with experience in appraising real

estate. **However, the appraiser must be present at the hearing to testify before the appraisal can be considered.**

3. **Sales of comparable property.** You may present evidence of recent sales (not assessments) of properties comparable to your property to indicate the value of your property. Sales of comparable properties should be similar to your property in size, condition, location and types of improvements. The sales should occur within one to two years prior to the assessment date in question. Additionally, the sales should be arms-length, voluntary transactions, e.g., sales were not between family members.
4. **Rental income.** You may present records relating to income and expenditures if the property on appeal is used as rental property.
5. **Purchase price.** You may present information regarding the price of the property if it was purchased recently.

These types of evidence tend to indicate the price your property would bring in a fair voluntary sale on the assessment date in question. You may introduce evidence of this nature through your own testimony or through the testimony of witnesses.

BEFORE YOUR APPEAL IS SET FOR HEARING, KEEP IN MIND:

1. Each appeal filed is for a single year's property tax bill and assessment. Filing an appeal for one year does not allow the board to consider either the years before or the years after that appeal. An appeal must be filed for each year the taxpayer disagrees with the assessment.
2. Whenever a party files a document or letter with the board, a copy of the document must also be sent to the opposing party's attorney. KRS 133.120 (11) states that the county attorney shall represent the PVA or arrange for substitute representation. The document must note that a copy has been provided to the opposing party.
3. If you are unable to attend the hearing on the assigned date, you must request a continuance in writing from the board prior to that date. Failure to request a continuance in writing could result in a default judgment against you.