



President's Column Central Hill Country Board of REALTORS®



by Sarah Wanek, 2024 President



APPRAISAL PROTESTS AND APPEALS (part 2 of 4)

ARB Hearings

The ARB must send you notice of the hearing date, time, place, subject matter, and information on how to access your property's estimated taxes at least 15 days in advance of the hearing. At least 14 days prior to the hearing, the appraisal district must send you the Comptroller's Taxpayer Assistance Pamphlet (PDF), the adopted ARB hearing procedures and a statement to inform you that you can request copies of the information the appraisal district will use at the hearing. This information and the notice of hearing are often sent together.

You can appear at the ARB hearing in person, by telephone or videoconference or by filing a written affidavit. The ARB hearing procedures may tell you how many hard copies of evidence you may need for the ARB or panel members or what electronic devices may be acceptable for presenting your evidence electronically. You should become thoroughly familiar with the ARB procedures and adhere to them.

Be on time for your hearing and be prepared. ARBs try to conduct hearings as informally as possible, but they should be treated with the respect you would have for a court proceeding. Confirm the hearing date, time and place and arrive on time, or earlier if possible. Counties with populations greater than 120,000 will deliver an electronic reminder of your hearing date, time and place if you submit a written request and provide an email address or telephone number where a text message can be sent. You, or your authorized representative, and the appraisal district representative will both have an opportunity to present evidence, examine witnesses and state an opinion of the property value (if applicable). You may elect whether to present evidence first or after the appraisal district representative presents evidence.

Take anything that will help make your case. It is up to you to have what you need to prove your case. You cannot go to the hearing and just say the appraisal district is wrong. You should gather all information about your property that may be relevant in considering true value such as:

- Property photographs (yours and comparables)
- Receipts or estimates for repairs
- Sales price documentation, such as listings, closing statements and other information
- Calculations of median level of appraisal, if protesting equal and uniform appraisal
- Affidavits, if needed
- Newspaper articles
- Architectural drawings or blueprints
- Engineering reports
- Property surveys
- Deed records

Part of your hearing involves evidence and another part involves arguing your case. Arguing means presenting your case by a clear and concise presentation of your evidence. Do not get personal. You may feel that your property taxes are too high, but neither the ARB nor the appraisal district set your property taxes. While the ARB can consider the effect of general economic and environmental factors may have on your property value, it cannot take into account your personal economic situation.

Emotional arguments or baseless claims will have no bearing on the decisions of an ARB, whose job is to certify the value on your home based on what the market dictates.

Next week: Late Filed Protests

~courtesy comptroller.texas.gov website~

Central Hill Country Board of REALTORS® is the voice for real estate in the Hill Country covering Gillespie, Blanco, Mason, and Kimble Counties. Visit our website at www.chcbr.org!