



## LOUDOUN COUNTY BOARD OF EQUALIZATION

1 Harrison Street, 4<sup>th</sup> Floor, P.O. Box 7000– Mail Stop #41  
Leesburg, Virginia 20177-7000

Phone: 703-777-0289 Fax: 703-777-0567 email: [boe@loudoun.gov](mailto:boe@loudoun.gov) Website: [www.loudoun.gov/boe](http://www.loudoun.gov/boe)

### **2009 APPLICATION INSTRUCTIONS**

*Please read the instructions carefully before submitting your application*

Members of the Board of Equalization (hereinafter "BOE") are Loudoun County property owners or residents who have been appointed by the Loudoun County Circuit Court. The responsibilities, duties and limits of power of the BOE are defined by the statutes of the Commonwealth of Virginia. The BOE is an independent body and not part of the Loudoun County Assessor's Office. The BOE does not make assessments nor does it set the tax rate.

**In preparing your appeal, be aware that the Code of Virginia Article 14 Section 58.1-3379C, states "THE BURDEN OF PROOF SHALL BE UPON A TAXPAYER SEEKING RELIEF TO SHOW THAT THE PROPERTY IN QUESTION IS VALUED AT MORE THAN ITS FAIR MARKET VALUE, THAT THE ASSESSMENT IS NOT UNIFORM IN ITS APPLICATION, OR THAT THE ASSESSMENT IS OTHERWISE NOT EQUALIZED. IN ORDER TO RECEIVE RELIEF, THE TAXPAYER MUST PRODUCE SUBSTANTIAL EVIDENCE THAT THE VALUATION DETERMINED BY THE ASSESSOR IS ERRONEOUS AND WAS NOT ARRIVED AT IN ACCORDANCE WITH GENERALLY ACCEPTED APPRAISAL PRACTICE."**

**If it is proven that the assessment is in error, the BOE will determine whatever correction must be made and will direct the Assessor's Office to make the appropriate change. It is the power and responsibility of the BOE to raise, lower, or affirm any real estate property assessment in order to ensure the equitable distribution of the tax burden among all of the citizens of Loudoun County.**

A completed application consists of the submission of a fully completed form, plus a written statement describing the error you believe the Assessor's Office made in determining the value of your property. Supplemental evidence to support your claim also needs to be submitted fifteen (15) days prior to your hearing date. All written materials you intend to present as evidence supporting your case must be submitted with your initial appeal. **NO ADDITIONAL WRITTEN EVIDENCE, VISUAL PRESENTATION, PHOTOGRAPHS, MAPS (TOPOGRAPHY) OR OTHER DOCUMENTARY EVIDENCE WILL BE ACCEPTED AT THE PUBLIC HEARING.** All parts of the appeal form must be neatly typed or printed and submitted to the BOE by the deadline. Please note: If the filing deadline should fall on a Saturday, Sunday, or Loudoun County holiday, the deadline is the following business day.

### **IMPORTANT ITEMS FOR REVIEW**

- **When this appeal application is filed, the valuation of both the land and the improvement are reopened and either or both may be increased, decreased, or affirmed.**
- **A separate appeal application must be filed for each parcel.**
- **Any appraisal report or professionally prepared opinion of value submitted with this application must be completed as originally prepared. Partial reports will not be considered as valid evidence of value. Such valuation reports must be signed by the original preparer. In addition, these reports must be completed and dated prior to December 31<sup>st</sup> of the previous tax year.**
- **The Code of Virginia requires the date of valuation to be as of January 1 of the affected tax year. Therefore, comparables sales that occurred up until that date are considered the most relevant. Sales after January 1 cannot be considered by the BOE. For example, if you are appealing your 2009 real estate assessment, only sales from January 1, 2008 through December 31, 2008 can be considered relevant by the BOE. Sales occurring after January 1, 2009 cannot be considered by the board when appealing your 2009 real estate assessment.**
- **Please submit any hearing scheduling conflicts with your appeal application, such as family vacations, business travel, etc. After your appeal has been scheduled it will not be changed.**
- **Keep a copy of everything that you submit to the Board of Equalization. A charge of \$0.10 per page will be charged to make copies for you or your representative.**
- **All evidence must be submitted on 8-1/2" x 11" paper. All appeal applications and evidence should be clipped, not stapled, bound or hole punched. You must provide the original and six (6) duplicate copies of the appeal application and evidence.**

## Application for Equalization of 2009 Real Estate Assessment

Loudoun County Board of Equalization (BOE)  
 1 Harrison Street, S.E., 4<sup>th</sup> Floor, P.O. Box 7000 – MSC #41  
 Leesburg, VA 20177-7000

Phone: (703) 777-0289 Fax: (703) 777-0567 Email: [boe@loudoun.gov](mailto:boe@loudoun.gov) Website: [www.loudoun.gov/boe](http://www.loudoun.gov/boe)

**TYPE OR PRINT ALL INFORMATION CLEARLY. SUBMIT ORIGINAL FORM WITH SIX ADDITIONAL COPIES OF BOTH ORIGINAL AND ALL SUPPORTING DOCUMENTS TO THE BOE OFFICE.**

**USE A SEPARATE APPLICATION FOR EACH PARCEL. NO FAXES WILL BE ACCEPTED.**

**DEADLINE: POSTMARKED JUNE 1, 2009 OR HAND-DELIVERED TO THE BOE OFFICE BY 5:00 PM ON JUNE 1, 2009**

Tax Map Number:	Account / PIN Number:	Acreage:
Address of Property:		
<b>Name of Owner(s)</b>		
Last Name:	First Name:	Last Name:
Contact Number:	Email:	Contact Number:
Mailing Address (if different from property address):		Mailing Address (if different from property address):

	2008 Assessment	2009 Assessment	Your Opinion of Value
Land:			
Improvement:			
<b>TOTAL ASSESSMENT:</b>			

**BASIS FOR APPEAL (YOU MUST SELECT AT LEAST ONE):**

<input type="checkbox"/>	<b>FAIR MARKET VALUE:</b> This property is assessed greater or less than its Fair Market Value.
<input type="checkbox"/>	<b>LACK OF UNIFORMITY:</b> This property assessment is out of line generally with similar properties.
<input type="checkbox"/>	<b>ERRORS IN PROPERTY DESCRIPTION:</b> Assessment is based upon inaccurate information concerning this property, such as lot size, square footage, condition of property, flood plain, topography, zoning, etc.

**I hereby certify that the facts contained herein and attached are true, accurate, and correct, to the best of my knowledge and belief.**

Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_, 2009.

Signature of Applicant/Owner: \_\_\_\_\_

(Signature constitutes an express waiver of any claim against Loudoun County or the Board of Equalization due to public disclosure of information which may be subject to the Virginia Freedom of Information Act VA Code §2.1-340, et sec.)

Print Name of Applicant/Owner (if different from above): \_\_\_\_\_

Applicant/Owner Mailing Address (if different from above): \_\_\_\_\_

Applicant/Owner Contact Number: \_\_\_\_\_ Contact Email: \_\_\_\_\_

**CHECK ONE:** \_\_\_\_\_ **I AM THE OWNER OF RECORD** \_\_\_\_\_ **I AM NOT THE OWNER OF RECORD**

Relation to the Property Owner if not the Owner (Attorney, Tax Rep): \_\_\_\_\_

**IF THE APPLICANT IS NOT THE OWNER OF RECORD** for the subject property, the application must include **an original Letter of Authorization from the owner of record**. Such authorization must meet the standards set by the Loudoun County Board of Equalization. Please review the BOE's standards as posted on the website prior to submitting your appeal. Failure to comply with the BOE's standards may result in a denial of the application for hearing.

**\*\*\*\* Have appeal form notarized ONLY if you or your representative do not wish to appear before the board \*\*\*\***

Notary's Signature:	Date Appeared:	Notary's Seal:
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**FOR BOE USE ONLY**  
**Loudoun County Board of Equalization's Record of Decision**

Land:		Decision Basis:
Improvements:		
<b>TOTAL ASSESSMENT:</b>		

Date:	BOE Chairman's Signature:
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# Loudoun County Board of Of Equalization

<b>Applicant PIN Number</b>

## **Application Supplement for 2009 Residential Property Appeals**

Please provide information relating to properties whose characteristics, assessments, or sales prices support your claim. Sales must have been finalized on or before the first day of January of the year in which you appeal. You are encouraged to submit the three comparables that best support your case. You are not, however, limited to three comparables.

PIN Number:			
Owner (s):			
Property Address:			
Assessed Value:	Land:	Improvement:	Total:
Land Area:	Zoning:		
<b>STATE HOW THIS PROPERTY SUPPORTS YOUR APPEAL (sale price, uniformity, etc.):</b>			

PIN Number:			
Owner (s):			
Property Address:			
Assessed Value:	Land:	Improvement:	Total:
Land Area:	Zoning:		
<b>STATE HOW THIS PROPERTY SUPPORTS YOUR APPEAL (sale price, uniformity, etc.):</b>			

PIN Number:			
Owner (s):			
Property Address:			
Assessed Value:	Land:	Improvement:	Total:
Land Area:	Zoning:		
<b>STATE HOW THIS PROPERTY SUPPORTS YOUR APPEAL (sale price, uniformity, etc.):</b>			