

# Property Assessment Appeal Process



A step-by-step guide for residential homeowners to challenge their property tax assessment and potentially lower their tax bill.



**Critical Deadline:** You have **45 days** from the date of your Annual Notice of Assessment to file an appeal. Missing this window forfeits your right to appeal for that year.

## The Appeal Journey

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**START HERE**

### Receive Your Annual Notice of Assessment

Every spring, your County Board of Assessors mails your Annual Notice of Assessment. This notice shows your property's **assessed value** (40% of Fair Market Value in Georgia) and estimated taxes. The clock starts the day this notice is dated.

**45-Day Window Starts Now**

**Save this notice — you'll need it**

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**REVIEW**

### Review & Research Your Assessment

Before filing, check if your assessment seems fair. Compare your assessed Fair Market Value to recent sales of similar homes in your neighborhood. Look up your property on your county's tax assessor website to verify square footage, lot size, and features are accurate.

**Check Zillow, Realtor.com for comps**

**Verify your home's recorded specs**

**Consider a professional appraisal (\$300-\$600)**

## The Appeal Journey (continued)

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### FILE

#### File Your Appeal with the Board of Assessors

Complete an **Appeal of Assessment** form (available at your county assessor's office or online). Submit it in writing — by mail, in person, or online if your county allows it. You must state your reason for appeal: *Fair Market Value, Uniformity, Taxability, or Denial of Exemption*.

**Must be filed within 45 days**

**Filing is free**

**Keep a copy + proof of delivery**

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### NEGOTIATION

#### Informal Review with the Assessor's Office

Often, the assessor's office will contact you for an informal review. This is your first opportunity to present evidence — comparable sales, photos of property condition, a recent appraisal, or factual errors. Many appeals are resolved here without a formal hearing.

**Photos of defects, deferred maintenance help**

**Bring 3–5 comparable sales (last 12 months)**

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### FORMAL HEARING

#### Hearing Before the Board of Equalization (BOE)

If not resolved informally, your appeal goes to the **Board of Equalization** — a panel of three trained citizens. You'll present your case and evidence. The assessor presents theirs. The BOE makes a binding decision. Hearings are typically informal and last 15–30 minutes. *The burden of proof is on you as the property owner.*

**Practice a clear, factual 5-min summary**

**You'll receive a hearing date by mail**

## BOE Decision & Next Steps

### After Your BOE Hearing

 **IF APPROVED**

#### Assessment Reduced

Your property's value is lowered, reducing your tax bill. You'll receive written notice. You may still appeal to Superior Court if you disagree with the revised amount.

 **IF DENIED**

#### Original Value Upheld

You have **30 days** from the BOE decision to escalate your appeal. You may choose between an Arbitrator, a Property Tax Arbitration panel, or Superior Court.

## If You Need to Escalate

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**OPTION A**

#### Arbitration (Faster, Lower Cost)

For properties valued under \$1 million (residential), you may request **binding arbitration**. Both sides hire appraisers; an arbitrator chooses one value. If you win, the county pays your costs. This is faster and cheaper than court — typically 6–12 months.

 30-day window after BOE decision

 Appraiser fee: \$400–\$1,000

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**OPTION B**

#### Superior Court Appeal (Highest Level)

File a de novo appeal in your county's **Superior Court**. A judge (or jury) will hear the full case. This is expensive and time-consuming (1–3 years), but may be warranted for high-value properties. An attorney is strongly recommended at this stage.

 30-day window after BOE decision

 Attorney + court costs apply

## Pro Tips for Homeowners



### Build a Strong Evidence File

Gather recent comparable sales, photos of your property's condition, repair estimates, and any errors in the tax records before your hearing.



### Don't Waive Your Rights

Paying your tax bill does NOT waive your right to appeal. You can pay to avoid penalties while your appeal is still in progress.



### Check Your Exemptions

Make sure you're receiving the Homestead Exemption and any applicable Senior, Veteran, or Disability exemptions — these directly reduce your taxable value.

## Key Deadlines at a Glance



### Notice of Assessment

**45 days**

to file your initial appeal



### After BOE Decision

**30 days**

to escalate to arbitration or court



### Arbitration Timeline

**6–12 mo.**

vs. 1–3 years for Superior Court