

“In a challenge to the Assessor’s valuation of property, the value of the property for purposes of taxation as determined by the Assessor is presumed to be correct, the burden of proof is upon the taxpayer to show by clear and convincing evidence they are entitled to the relief claimed.”

In short, you must prove that the assessed value is not market value through a factual or legal reason. In presenting your appeal, the best evidence is typically sales data from the marketplace or other professional source. State your appeal objectively and factually. The Board of Equalization will give your case due consideration based on your evidence.

Discussing your Assessed Value with the Assessor

In all cases, we encourage you to consult with the County Assessor who values your property. You may find that your concern can be addressed and no more time or effort on your part will be needed. Before submitting a property valuation appeal, please attempt to settle the dispute by contacting the Bear Lake County Assessor’s Office. If you still are unable to reach an agreement, it is your right to file and appeal with the Bear Lake County Board of Equalization.

Bear Lake County Assessor’s Office
30 N Main
P.O. Box 190
Paris, ID 83261

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208-945-2155

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8:30 a.m. to 5:00 p.m.
Monday through Friday

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bearlakecounty.info



Board of Equalization and You

*What You Need to Know
and What You Can
Expect*





Purpose of the Board of Equalization

The Board of County Commissioners serves as a County Board of Equalization and is charged with the responsibility of equalizing value. The Board is to determine if the market value placed on your property is fair and accurate – not whether the tax is too high or if you can afford to pay the full amount on your property tax settlement.



Board of Equalization Hearing

This is a quasi-judicial hearing and will be recorded as required by law. You will be sworn in to present testimony.

The Chair of the BOE will open the hearing with instructions and preliminary comments, after which the property owner (Appellant) will be allotted approximately ten (10) minutes to present factual data on comparable sales, demonstrating why they believe their property is assessed above market value. The property owner has the burden of proof in seeking affirmative relief to establish that the determination of the Assessor is erroneous.

The Assessor's Office will then present its rebuttal. Each party will then be offered the opportunity for a closing statement.

The Board may close the public portion of the hearing and the Chairman can open for Board Discussion. The Board will make a decision and the hearing will be over.

Please note, BOE hearings may result in market values staying the same, raising or lowering.



Rules of this Board of Equalization Hearing

- *It is important that the hearing be formal and that all individuals conduct themselves professionally.*
- *No interruptions will be allowed. Parties are only allowed to speak when the Chair of the BOE indicates that it is their allotted time for presentation, questions or closing statements.*
- *Evidentiary exhibits should be copied and distributed in advance of the meeting.*



Things to Remember

- *The role of the BOE is restricted to assuring the assessed market value found by the Assessor is in accordance with the provisions of Idaho Code 63-502 – meaning the Board determines if the market value placed on your property is fair and accurate.*
- *The Assessor is required by state law to place current market value on all taxable property each year. This value is determined by an appraisal process, which includes analyzing construction costs, reviewing recent sales data, and may require a personal visit to the property. These values are based on sales concluded prior to January 1 of the current year.*
- *The Board of Equalization will evaluate property market value only. Taxpayers cannot file an accepted appeal on the grounds that they pay too much tax, they cannot afford to pay the full amount of their tax settlement or because they have some other grievance with the county.*