

2 Steps to File an Effective Appeal

Just like during trial in court, evidence is king. Our appraisers, as well as the members of the Board of Equalization and Review, can only make decisions based on the evidence that is presented to them.

While we strive to ensure all our appraisals are 100% accurate, we do not enter, nor can we see inside homes. So, the best way to ensure the value of your property is correct is to make sure that the structural data of your property is correct.

1. Ensure structural data is correct:

Since appraisers cannot see inside, nor do they enter residences, the notice value is based on what can be observed from the outside.

If the interior of the property is deteriorated, please provide photos (as evidence) for our appraisers to take into consideration when they review your appeal. You may attach the photos to your online appeal or drop them off at the county tax office.

Photos could be of water damage, sunken floors, mold, fire damage, recent damage to the outside (siding or roofing) we may not know about, or any other deterioration you would like us to take into consideration. (For sunken floors, you could provide a photo of a 2x4, a yard stick or a level laying across the floor showing the gap between the item and the floor.)

While not required, an estimate from a certified contractor showing how much it would cost to repair any deterioration is also very useful. This option is best when photos may not be able to “prove” deterioration like termite damage, but can be used in any instance when repairs are needed.

The last option is to request a “field visit” from one of our appraisers. When you appeal your property, you can put in the comments that you would like an appraiser to visit the property.

Also, you can verify that the assessed price per square foot value of your property is in line with comparable sales (more on this later).

2. Ensure your assessed price per square foot (PPSF) value is in line with sales of similar properties in your area. To find the PPSF value of your property, divide the assessed value of your property by the total heated square footage of property. (\$400,000 divided by 2000 sf = \$200/sf)

To do this, you will need to find what we call “comparable sales.” You can accomplish this in a variety of ways.

1. You can use our comparable sales application located at: <https://apps.alamance-nc.com/comparablesalessearch/> (Free)
2. You can contact a real estate agent and ask for comparable sales. (May not be free)
3. You can hire a fee appraiser for a fee appraisal. (Not free)
4. You can look for sales on websites like Zillow. (Free)

If you choose to provide comparable sales, please ensure that your comparable sales are “like” your property. For example:

1. **Check location.** Look for sold properties in the area that you live in. Within 5 miles is best. The closer the better. If you must look out farther, remember that location can have a great impact on selling prices and values.
2. **Check square footage.** Look for homes within 20% of your home’s square footage. For example, if you have a 2000 square foot house, look for comparable sales that are within 400 square feet of your home (1600 – 2400 sqft).
3. **Check age.** Find a sale that is within 10 years of your build date. If your house was built in 1989, look for comparable sales that were built between 1979 to 1999. Obviously, the closer the build date to your property, the better.
4. **Check acreage.** Ensure the acreage of the comparable sale is similar to the acreage of your property. For example, if your property is 20 acres, try to find sales of properties close to 20 acres. Do not use a sale of a 150-acre property as a comparable sale for a 20-acre property because as acreage increases, the price per acre typically decreases.
5. **Quality.** Ensure that the quality of your home is similar to the quality of comparable sale. For example, if your house is built out of excellent quality materials, do not compare it to a home built out of average quality materials.
6. **Time Adjustment.** Be sure to add a time adjustment to the selling price. This is a standard appraisal principle. Since the tax department valued ALL properties as of January 1, 2023, it is only logical that the selling price of properties that sold prior to January 1, be adjusted to reflect what that property would have sold for on January 1, For more about time adjustments, please see [Time Adjustments in Everyday Language](#).

Finally, compare the price per square foot (PPSF) value of your property to the adjusted PPSF of the sold comparable properties. For example, if the PPSF of your property is \$200/sf and:

- a. the comparable sales are at \$190/sf, \$200/sf and \$210/sf, that would indicate that the value of your property is in the range of comparable sales;
- b. the comparable sales are at \$210/sf, \$220/sf and \$230/sf, that would indicate that your property is undervalued;
- c. the comparable sales are at \$190/sf, \$180/sf and \$170/sf, that would indicate that your property is overvalued.