

For both personal and real property objections, the Board of Review can hear only sworn oral testimony regarding the value of the property. It cannot hear protests regarding the amount of property taxes or questions of exemption.

For real property, the best evidence of the value of your property is a recent arm's-length sale of your property. The next best evidence is recent arm's length sales of comparable property. If there are no sales of your property or comparable property, you should present other evidence that indicates the value of your property. This would include cost, income, appraisals, and sales of like property.