

## Valuation Appeal Process

### 1. Receive Assessment Change Notice in February

- Everything regarding assessing of property is governed by state law.
- If you disagree with the value established by the Assessing Department you should come into the Assessing Office of White Lake Township and review the information on file for your property to verify that the information is correct.
- If the information is correct and you still disagree with the value established by the Assessing Department may discuss the value with either the Assessor or the Appraiser in the Assessing Department that works in the area of your property.
- If you still disagree with the value established by the Assessing Department you must appeal at the March Board of Review to have the value adjusted.
- Once the roll is certified by the Assessor the March Board of Review has jurisdiction over changes in Assessed Value and/or Tentative Taxable Value, Poverty Exemptions, Classification Changes, and Denial of Qualified Agricultural Exemptions.

### 2. March Board of Review

- Dates for Board of Review meetings vary every year and are determined by state law.
- The Board of Review consists of three members of the community who volunteer their time to sit on the board. They are not employees of the township. Once the meetings of the Board have ended, the Board members are no longer at the Township offices (available.)
- It is recommended that documentation regarding your contention of the True Cash Value of your property be provided to the Board.
- State law requires that there be one meeting of the board that takes place in the evening. In White Lake Township that meeting is generally held on the second Wednesday in March.
- March Board of Review hearings are held by appointment. No one will be refused an opportunity to be seen by the Board, however, written appeals are also accepted. The Board of Review gives as much consideration to the written appeals as those appearing before them.
- Once the March Board of Review certifies the roll it is considered final by state law. The only changes that can be made are governed by state law. For value changes, the Michigan Tax Tribunal has jurisdiction, but only on those properties that appealed to the March Board of Review (for residential properties.)
- There are no guarantees that because you have presented a valid argument to the Board or Review or to the Michigan Tax Tribunal that you will be satisfied with their decision.

For documentation of True Cash Value a professional appraisal is always an option. However, it is not absolutely necessary. Finding 3-4 comparable properties is also possible. Zillow and other on-line valuation methods are not an accurate reflection of True Cash Value of property. These products do not take into consideration the differences in properties. They are a possible source to get sales but further research must be done to those sales to determine whether or not they are comparable.

Points to consider regarding comparable properties:

- Location and size of parcel
- Availability of public water and sewer
- Age of buildings and condition
- Square footage of buildings
- Style of house, i.e., ranch, cape cod, tri-level, 2 story
- Number of bathrooms
- Type of heating and whether or not there is air conditioning
- Garage, size and whether attached or detached
- Basement, including finish and whether or not it is a walk-out
- Other amenities, such as in-ground pool, deck, built in appliances, fireplace

There could be other issues specific to a particular house or neighborhood, but these are some main points to consider.