

## ADDITIONAL APPEAL INSTRUCTIONS

1. The assessed value placed on the property by the assessor is presumed to be correct, and it is the taxpayer's burden to overcome that presumption by presenting sufficient proofs of the market.
2. ASSESSMENTS CAN NEVER BE ABOVE 100%. The 15% +/- corridor does not apply in a revaluation/reassessment year.
3. The assessment date is October 1, the year before the year under appeal. Sales used as comparables must have occurred on or before October 1<sup>st</sup> of the pretax year. Properties that have sold subsequently may be used to support value but not as direct evidence. As to comparable sales, not more than five (5) should be utilized.
4. Assessments are not acceptable as evidence of value and not all sales are usable. Only transactions that have a sale price that reflects the true market value of the property are usable as comparable sale evidence. Sales that have been marked as Anonusable by the Assessor for purposes of determining assessment sales ratios pursuant to N.J.S.A. 54:1-35.1 may be considered by the Board as evidence of true market value. When such sales are utilized, both Assessor and the property owner must be prepared to support the inclusion or exclusion of such sales evidence as proof of true market value.
5. If you are using an appraisal, you must supply one (1) copy with the Tax Assessor and five (5) copies with the Board of Taxation at least seven (7) days prior to the hearing and the appraiser must be present to testify and be cross examined on the report.
6. The taxpayer may **not** separate the value of the land from that of the improvement. The Board must consider the **total** aggregate assessment.
7. The taxpayer may not present the amount of the assessment placed on another property as evidence of the value of the property under appeal. In other words, evidence of **comparable assessments** is not admissible and will not be considered by the Board.
8. The taxpayer may not appeal the amount of **TAXES** on the property. The Board only has jurisdiction to determine the fair assessment.
9. In order for your case to be heard, **ALL real estate taxes and municipal charges up to and including February 1<sup>st</sup> of the tax year must be current.** Failure to comply may result in your case being dismissed.
10. In the event the petitioner is a business entity other than a sole proprietor, such as a corporation, partnership, LLC, etc., the appeal must be prosecuted by an Attorney-At-Law admitted to the practice in the State of New Jersey.

## **ADDENDUM TO TAX APPEAL INSTRUCTIONS**

### **Item #7, paragraph (b) – Representation at Hearing**

**Amendment to N.J.A.C. 18:12A-1.9 (d) includes the following:**

**As of February 6, 2017, the board shall permit a petitioner (other than a taxing district), including any business entity in which the prior year's taxes for the subject property were less than \$25,000, to appear in an appeal in his, her, or its own behalf. No person shall be permitted to appear in an appeal in a representative capacity unless said person is duly licensed to practice law in this State; provided, however, that an attorney of any other jurisdiction of good standing there, may appear at the discretion of the board in any matter subject to the provisions of rule 1:21-2 of the Rules Governing the Courts of New Jersey. This rule may be waived in cases of extreme hardship, such as old age, and illiteracy.**

## COMPARABLE SALES ANALYSIS FORM

NAME:

ADDRESS:

ITEM	SUBJECT (YOUR HOUSE)	COMPARABLE SALES		
		#1	#2	#3
BLOCK AND LOT	BL. L. Q.	BL. L. Q.	BL. L. Q.	BL. L. Q.
ADDRESS				
ASSESSED VALUE		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SALES/PURCHASE PRICE				
DATE OF SALE/PURCHASE				
LOT SIZE				
AGE (YEAR BUILT)				
LOCATION (BETTER, ETC)	XXXXXXXXXX			
PROXIMITY TO SUBJECT	XXXXXXXXXX			
CONDITION (GOOD, ETC)				
QUALITY OF CONSTRUCTION				
STYLE (RANCH, ETC)				
SQ. FT. OF LIVING AREA (GLA)				
NUMBER OF LIVING UNITS				
TOTAL ROOMS/BDRMS/BATHS	/ /	/ /	/ /	/ /
BASEMENT (SIZE)/ FINISH	/	/	/	/
TYPE OF HEAT				
CENTRAL AIR (Y or N)				
NUMBER OF FIREPLACES				
GARAGE (SIZE)				
PORCHES/DECKS/PATIO				
INGROUND POOL (SIZE)				

ADDITIONAL COMMENTS: