



How to Support Your Appeal

The property owner should be prepared to support their opinion of the value of their property with *documented evidence* such as the examples listed below. This list provides additional evidence but will be used by this office in accordance with all applicable appraisal standards. The first required piece of information is an opinion of value from the property owner.

- **Appraisal:** By independent appraiser reflecting market conditions as of January 1 of the most recent reassessment year. Appraisals cannot be dated after January 1, 2024, or ideally before January 1, 2023. Anything older is not reflective of current value but may be able to be used to confirm physical characteristics.
- **Photos:** Showing existing structural issues or conditions that a buyer may require a seller to repair prior to closing, or that may impact the market value beyond what the Assessor has already considered.
- **Repair Estimates:** Showing structural issues or conditions that affect the market value of the house. Written estimates for the cost to correct, deficiencies, or faults with the land.
- **Statement of Construction Costs:** Recent bills or statements demonstrating value of new construction or additions.
- **Comparable Sales:** Generally, three or more sales of similar houses in the same or comparable neighborhood that occurred before January 1 of the most recent reassessment year. Sales information is available on the County website.
- **Insurance Declaration Page:** Showing amount the structure is insured for, as well as to and from dates of policy.
- **Expert Testimony:** From any applicable Knowledge Base Professional, such as Soil Engineers, Structural Engineers, Geologists, Registered Land Surveyors, Real Estate Appraisers, Drainage Engineers.
- **Deed Restrictions:** If the ability to utilize the property to its maximum potential is restricted, or any other such prohibitions that may affect the value of the property.
- **Documentation:** Showing any easements affecting the property, such as TVA easements, Pipeline easements, Drainage easements, or any other type of restriction on the property.
- **Letters:** From any Government Agencies that state the property cannot be used to its maximum productivity. Examples: Building & Codes states they cannot be issued a building permit; Gas & Water stating there is no access to sewer or public water; Ground Water Protection stating the soil does not perk; TDOT stating road access has been denied, etc.