

IMPORTANT REMINDERS FOR TAX APPEAL HEARINGS

1. The burden of proof is on the taxpayer. The valuation date for an appeal is October 1st, prior to the appeal year.
EXAMPLE: An appeal of a 2012 assessment has a valuation date of October 1, 2011.
2. You should have evidence, such as comparable sales of other homes. The sale of your home may not be conclusive proof of value. Comparable sales are available from your municipal assessor's office, the tax board office or from a local real estate agent. Sales of properties may also be found on the New Jersey Association of County Tax Boards webpage, www.njactb.org.
3. **ANY** evidence of value **must be submitted at least 7 calendar days prior to the hearing** to ALL opposing parties (1 copy) and the County Tax Board (3 copies).
4. If an appraisal is to be used, the Appraiser must be present to testify. Appraisals must have a valuation date of October 1st, prior to the appeal year.
5. Sales used as comparables must have occurred on or before October 1st of the previous year.
6. Remember, you are appealing the **assessed** value of your home. Your taxes are based on your assessment; therefore, you must prove your assessment is too high to reduce your taxes. Nor can we consider **assessments** of neighboring properties.
7. Check with your Assessor to make sure your property description is accurate. In measuring the square footage of your property, remember to use only exterior measurements.
8. In order for your case to be heard, **ALL real estate taxes and municipal charges up to and including February 1st of the tax year, must be current.** Failure to comply may result in your case being dismissed.
9. In the event the petitioner is a business entity other than a sole proprietor, the appeal must be prosecuted by an Attorney-At-Law admitted to practice in the State of New Jersey.
10. If a settlement is signed, returned and received by the Assessor, it is **not** necessary to attend the hearing.
11. Adjournments for scheduled tax appeal hearings will only be granted in extraordinary circumstances. Documentation will be required.

NAME:

ADDRESS:

COMPARABLE SALES ANALYSIS FORM
(OPTIONAL)

ITEM	YOUR HOUSE (SUBJECT)	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
SALE/PURCHASE PRICE				
DATE OF SALE/PURCHASE				
LOT SIZE				
AGE (YEAR BUILT)				
LOCATION (BETTER, ETC.)	XXXXXXXXXX			
PROXIMITY TO SUBJECT	XXXXXXXXXX			
CONDITION (GOOD, ETC.)				
CONSTRUCTION (BRICK, ETC.)				
STYLE (RANCH, ETC.)				
SQ. FT. OF LIVING AREA				
NUMBER OF LIVING UNITS				
TOTAL NUMBER OF ROOMS				
NUMBER OF BEDROOMS				
NUMBER OF BATHROOMS				
BASEMENT (SIZE) (FINISHED ?)				
TYPE OF HEAT				
CENTRAL AIR CONDITIONING				
NUMBER OF FIREPLACES				
GARAGE (SIZE)				
PORCHES (TYPE)				
INGROUND POOL (SIZE)				

ADDITIONAL COMMENTS: