

IDAHO Board of Tax Appeals

General Information for Your Hearing

Appellant - The party filing the appeal.

Respondent - The party answering the appeal.

“Subject Property” - the property under discussion, where applicable.

Hearings

- Most hearings are scheduled within 90-120 days of the Board acknowledging the appeal.
- Parties are notified *in writing* of the date, time, and place for the hearing.
- The hearing is usually presided over by one Board member or by a staff hearing officer.
- Hearings are public and are recorded.
- The hearing is typically the best opportunity to present evidence and other information for the Board’s consideration in decision-making.
- Typical progression of hearing: Appellant presents first. Respondent then presents. The parties are allowed time for questions after the opposing party has presented. Parties also commonly make a closing statement.

Exhibits

- Bring one (1) original and two (2) copies of each exhibit to hearing.
 - Single-sided copies.
 - Multi-page exhibits must be page numbered.
- See **Section 4 Page 9** of the **Booklet** provided for exhibit suggestions; also, the **Example Exhibits Packet** contains more concrete examples.

Communication

- As you might expect with any case in a civil court, communication with the Board must be made in writing and must be sent to (“served on”) the other party at the same time. All communication must contain a statement reflecting that such service was accomplished on the other party. A simple “cc:” type notation will suffice, or a certificate of service may be used (<https://bta.idaho.gov/wp-content/uploads/2023/08/Cert-of-ServiceFillable.pdf>).

Settlement or Withdrawal

- If the appeal is settled, or the Appellant wishes to withdraw the appeal, please contact the Board with this information as soon as possible. For your convenience, there are forms located on the Board’s website at bta.idaho.gov, which include filing instructions.

If you have a question about the above or how the Board works, you may contact the Board’s staff at 208-334-3354. However, staff cannot give you legal advice or let you talk to the judges outside of the hearing.