

# Idaho Board of Tax Appeals

## Suggestions for Appearance

### 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.

The party filing the appeal is the “Appellant.” The party answering the appeal is the “Respondent.” Where applicable, “subject property” is the property under discussion.

The hearing is typically the best opportunity to present evidence and other information for the Board’s consideration in decision-making. Hearings are public and are recorded.

At hearing, the Appellant presents first, generally without interruption. Respondent then presents, similarly without interruption. The parties are allowed time for questions after the opposing party has presented. Parties also commonly make a closing statement.

### Exhibits

Please bring one (1) original and two (2) copies of each exhibit to hearing. There is no requirement to pre-file hearing exhibits unless the Board specially orders this. Multi-page exhibits must be page numbered.

Example hearing exhibits include a written narrative of your planned presentation, a map depicting property locations, relevant photographs of any property referenced at hearing, a listing of information on recent comparable sales, an opinion letter or report (e.g., a realtor’s comparative market analysis, a cost to cure estimate, or an appraisal), a copy of all value calculations, and other material in support of your case.

Recent comparable sales are properties which sold prior to January 1 of the applicable tax year. When available, sales information should include date of sale, full sale price, sale conditions (motivation), a location description, descriptions of land and improvement sizes and features, and known differences or similarities between the sale property and the subject.

### Communication

Any written communication filed with the Board must also be sent to (served on) the other party at the same time it is filed. The written 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.

### 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](http://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.