



# HOW TO USE THE Appraisal District's Evidence Against Them

By Patrick O'Connor

## Little Known Fact – You Can Get the Appraisal District's Evidence And Use It Against Them!

Many Texas property owners are not aware that you can request the appraisal district's hearing evidence. If you request it, they have to give it to you at least 14 days prior to the hearing (Tax Code 41.461). The appraisal district may not use any information not given to you at least 14 days prior to the hearing (Tax Code 41.67 (d)).

A team member at the office asked me to explain the appraisal district's evidence package for her house. She had never protested her property taxes and was uncertain about the process. We started by looking at the appraisal district's comparable sales analysis. Three of the five sales supported a \$50,000 reduction in the taxable value. She became engaged and excited at that point. "Wow, the appraisal district's evidence suggests they substantially over-valued my house!" She ultimately hired O'Connor & Associates to attend her hearing and the taxable value was reduced by \$34,000 at the protest hearing (saving her roughly \$800 annually on 2017's property taxes). She was thrilled with the reduction in value, but realized she had not reminded her neighbors to protest their property values. She has an identical house to her two neighbors but they are over-paying their property taxes! She has vowed to be a good neighbor and to share her story with them.

## Five Reasons to Get the Appraisal District's Evidence

Reasons for obtaining the information include:

- 1 It helps you determine if comparable sales support a reduction in the taxable value
- 2 To check to see if the appraisal district's information about your property is correct
- 3 The appraisal district's unequal appraisal analysis will support a reduction in half the cases (if they generate an unequal appraisal analysis)
- 4 It limits what the appraisal district can use at the appraisal review board hearing
- 5 Well over half the time information in the appraisal district evidence package can be used to justify a reduction in the value.

Since the appraisal district attempts to value property at 100% of market value, **half of all property is over-valued. However, only 7% of property owners protest each year.**

## How to Obtain the Appraisal District's Evidence

First, you must file a property tax protest to obtain the appraisal district's evidence for your property. This includes and particularly applies to the comparable sales. Comparable sales are considered the property of the data vendor who provides them. Hence, the best practice for managing property taxes is to file a protest annually and then obtain and review a copy of the appraisal district's evidence. You can then decide if you want to attend the hearing or withdraw the appeal. **However, you can't obtain the information to determine if comparable sales support a reduction in your taxable value unless you file a property tax protest.**



## File Property Tax Protest and Request the Appraisal District Evidence

File a property tax protest using this form: [www.poconnor.com/universal-form-file-tax-protest/](http://www.poconnor.com/universal-form-file-tax-protest/)

### Check the boxes for both:

- 1 Value is over market value
- 2 Value is unequal with other properties

*\*Then include a brief note requesting that the appraisal district provide a copy of the evidence they will use at the appraisal review board hearing. Since the on-line protest options don't allow you to request this information, it is simplest just to mail the protest form and the note requesting the hearing evidence together. Send them on or before the protest deadline, which is most often May 15th of each year.*

## Reviewing the Appraisal District's Evidence Package

The first step is to review the appraisal district's information for your property.

There are 1,016 appraisers at appraisal districts in Texas, according to data published by the Texas Comptroller for 2015. However, there are 10.7 million houses, or about 10,500 houses per appraiser. It is not realistic that the appraisal district will have accurate information for all property. Consider the number of parcels of real estate evaluated and tracked by appraisal districts in the following counties (2015 Texas Comptroller data):



Harris	1,331,230
Dallas	720,712
Tarrant	640,152
Bexar	818,025
Travis	373,552

It is impossible for the appraisal district staff to keep accurate records on each parcel of real estate. So your first step is to review the appraisal district's information on your property including factors such as building

area, land area, year built, year remodeled, level of remodel, condition, grade of construction, and extra features such as a swimming pool or a detached garage. If you have questions, call an appraiser at your appraisal district. You can click here to look it up:

<http://www.poconnor.com/texas-property-tax-appraisal-districts/>

## Review the Comparable Sales

Other than correcting errors about your property, comparable sales are the most important consideration in settling most property tax appeals. Review the comparable sales that are most similar to your property. You can check the accuracy of the appraisal district's information about the condition of the comparable sales by typing the street address into Google and then looking at the photos available for sold properties available in [www.Realtor.com](http://www.Realtor.com), [www.Zillow.com](http://www.Zillow.com) or [www.Trulia.com](http://www.Trulia.com). In most cases, all you may need are a few comparable sales that support a lower taxable value.

## Consider Unequal Appraisal

Unequal appraisal is when a property has a higher taxable value (market value estimated by the appraisal district) than the taxable value for similar properties. This can occur for a variety of reasons including inaccurate data or errors in the appraisal district valuation model.

Research other properties similar to yours on the appraisal district website to find property with a lower level of assessment. If comparable sales do not support a reduction, you can probably find assessment comparables that support a reduction. In many cases, since the appraisal districts attempt to resolve appeals at the informal hearing, this will be enough to reduce your taxable value and your property taxes.

Also review the assessment comparables in the appraisal district's unequal appraisal analysis, and the value conclusion for their unequal appraisal. In many cases, this will provide the information needed to settle a property tax appeal.

## **Protest Annually to Obtain the Appraisal District's Evidence Package**

Texas law requires that you must file a property tax protest to obtain the appraisal district's evidence package. It is your right to protest each year and the only way to keep property taxes in check. The appraisal district's evidence will usually include the information you need to successfully reduce your property taxes.

**Here is a template to use to request the evidence the appraisal district has on your property.**

### **Sample House Bill 201 Letter**

Mr. Chief Appraiser

Harris County Appraisal District

13013 Northwest Freeway

Houston, TX 77040

Re: House Bill 201 request for property at 2345 Main Street (account # 1234567890010)

Dear Sir:

Pursuant to section 41.461 of the Texas Property Tax Code, please provide a copy of the data, schedules, formulas and all other information the chief appraiser plans to introduce at the hearing to establish any matter at issue.

It is my understanding that information, "not made available to the protesting party at least 14 days before the scheduled or postponed hearing may not be used as evidence in the hearing," according to 41.67d of the Texas Property Tax Code.

Please notify me when a copy of the above referenced information is available.

Sincerely,

Able Property Owner

**Since about 50% of Texas real estate is over-valued and only 7% of property owners protest, about 43% of Texas property owners pay more than their fair share of property taxes!**

You have a right to protest and protect your money. And we believe you can spend your money better than the government.

To find out if you are fairly assessed, go to the [Texas Fairness Checker](#) -

<https://www.cutmytaxes.com/fairness/SearchPage.aspx>. It's FREE and it takes less than 60 seconds to get the results.