

# PRINCE WILLIAM COUNTY BOARD OF EQUALIZATION

## CHECKLIST FOR APPLICATION FOR REVIEW OF REAL ESTATE ASSESSMENT

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### Email, Mail, or Deliver completed applications to:

#### Prince William County Board of Equalization

9540 Center Street, Ste. 303C

Manassas, VA 20110

[BOE@pwcgov.org](mailto:BOE@pwcgov.org)

(703)792-6777

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THE DEADLINE FOR FILING 2025 ASSESSMENT APPEALS IS JULY 1, 2025

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- ☐ **The deadline for filing an appeal to the Board of Equalization is July 1, 2025.** Any applications postmarked after the **July 1<sup>st</sup>** deadline will not be given consideration.
- ☐ **ALL supplemental and justification documents** supporting an appeal must be received or postmarked by **July 1, 2025**. All information submitted in appeals are subject to FOIA requests with exceptions as permitted under the Code of Virginia Section 58.1-3.
- ☐ Applications may be submitted by mail, email, or delivered in person to the Board of Equalization Office. The application and attachments should be in 8 ½ x 11 formats.
- ☐ Please note the printer in the BOE office does not have color ink. If you wish to supply color graphs, photographs, or notes for the BOE, please submit 8 copies of the application and documentation by mail by the July 1<sup>st</sup> deadline.
- ☐ The appellant must submit a separate application and documentation for each parcel (Property Address) appealed. Do not stack multiple applications in a single emailed attachment if submitted electronically.
- ☐ Property being appealed should be identified by the RPC/account number, Grid Parcel Identification Number (GPIN) and/or property address.
- ☐ The application must include the value the appellant believes the parcel is worth, evidence to justify an adjusted assessment, and supporting information.
- ☐ The appellant must fill out the application completely and provide the Board with as much information deemed necessary to substantiate adjusting the assessment.
- ☐ The appellant(s) and/or the authorized representative must sign the application.
- ☐ The appellant should provide home, work and/or cell phone numbers and an email address.
- ☐ For income producing property with an appeal based on computations of fair market value using Income and Expense (I & E) data, the applicant must, at a minimum, provide the Board with an I&E statement and/or sales per square foot for years 2021, 2022, 2023, and 2024 if available.

☐ In preparing the appeal, the appellant should be mindful of the Code of Virginia Article 14 Section 58.1-3379B which states:

“In all cases brought before the board, there shall be a presumption that the valuation determined by the assessor is correct. The burden of proof on appeal to the board shall be on the taxpayer to rebut the presumption and show by a preponderance of the evidence that the property in question is valued at more than its fair market value or that the assessment is not uniform in its application and that it was not arrived at in accordance with generally accepted appraisal practices, procedures, rules, and standards as prescribed by nationally recognized professional appraisal organizations such as the International Association of Assessing Officers (IAAO) and applicable Virginia law relating to valuation of property.”

☐ The owner of the property or his/her authorized representative can appeal the real estate assessment.

- A. Representatives for property owners must submit the following with an appeal:
  - 1. An original Letter of Authorization (LOA).
    - a) The notarized original signature of the property owners, partners, or authorized corporate officers must be on the LOA.
    - b) The authorization must state:
      - (1) The tax year
      - (2) Legal ownership name
      - (3) The property address, RPC/account number and/or GPIN.
- B. Corporate representatives must provide a copy of the corporate resolution providing authority to represent the appeal to the Board.

☐ Timeline for the appeals process with the Board of Equalization:

- 1. The deadline for filing an appeal to the Board of Equalization is **July 1, 2025**.
- 2. Applications are processed in July and August.
- 3. Board of Equalization Hearings and Decision Meetings are held from September through December. A copy of the Public Notice listing all meetings dates will be published and posted as per the Code of Virginia. For a copy, please email the BOE office.
- 4. Expect to receive notice of your pending hearing before the Board of Equalization approximately two to three weeks prior to the hearing. Notices are sent by mail and email.
- 5. Approximately two weeks prior to the scheduled hearing, the appellant will receive a copy of the Real Estate Assessment Office Valuation Analysis which is also provided to the Board.
- 6. Hearing dates cannot be rescheduled due to the large number of cases heard by the BOE. In lieu of appearance at a hearing, a statement may be submitted to the BOE by noon on the day of the hearing.
- 7. The appellant will have the opportunity at the BOE Hearing to address the Board.
- 8. Scheduled Decision Meetings are held periodically September through December. Expect to receive notification of a decision no later than December 31, 2025. Notifications are sent by mail and email.

Questions or concerns? Contact the Board of Equalization office at (703)792-6777.

# APPLICATION FOR REVIEW OF REAL ESTATE ASSESSMENT

COMMERCIAL ☐

RESIDENTIAL ☐

For BOE Use Only

CASE # \_\_\_\_\_

ORDER # \_\_\_\_\_

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OWNER'S NAME \_\_\_\_\_

PROPERTY ADDRESS \_\_\_\_\_

(One parcel per application)

MAILING ADDRESS \_\_\_\_\_

(Person to be contacted concerning appeal)

**Fill in Account Number and Grid Parcel Identification Number (GPIN):**

RPC/Account #: \_\_\_\_\_ GPIN/Parcel ID: \_\_\_\_\_

	<b>BASIS FOR REQUESTED APPEAL (You must select at least one):</b>
<input type="checkbox"/>	Assessment is in excess of Fair Market Value.
<input type="checkbox"/>	Assessment is inequitable with comparable properties.
<input type="checkbox"/>	Assessment based on incorrect data.
<input type="checkbox"/>	Assessment not determined in accordance with generally accepted appraisal practices.
<input type="checkbox"/>	Other reasons (Please explain below):

**Data Centers Only:**

Total Available Capacity(Megawatts) \_\_\_\_\_

**For BOE Use Only:**

Date Application Received: \_\_\_\_\_ ☐Email ☐Mail ☐Delivered

Hearing Date and Location: \_\_\_\_\_

Date of Order Notification Mailed: \_\_\_\_\_ Emailed: \_\_\_\_\_

**2024 ASSESSMENT:**

LAND (Market) \_\_\_\_\_

LAND (USE) \_\_\_\_\_

IMPROVEMENTS \_\_\_\_\_

TOTAL \_\_\_\_\_

**IF LOWERED BY**

**ADMINISTRATIVE APPEAL:**

LAND (Market) \_\_\_\_\_

LAND (USE) \_\_\_\_\_

IMPROVEMENTS \_\_\_\_\_

TOTAL \_\_\_\_\_

**2025 ASSESSMENT:**

LAND (Market) \_\_\_\_\_

LAND (USE) \_\_\_\_\_

IMPROVEMENTS \_\_\_\_\_

TOTAL \_\_\_\_\_

**VALUE YOU BELIEVE THE PARCEL WAS WORTH ON JANUARY 1, 2025?**

Is the property listed for sale?	_____	Listed amount?	_____
Was the property listed for sale since January 1, 2023?	_____	Listed amount?	_____
Is this property insured?	_____	Insured amount?	_____

**Please provide evidence to justify your adjusted assessment.**

Use additional page(s) if necessary.

**Please provide information relating to the properties whose characteristics, assessments, or sales prices support your claim. Sales must have been finalized on or before January 1 in the year in which you appeal.**

**COMPARABLE 1**

Property Address \_\_\_\_\_

GPIN \_\_\_\_\_ Assessment \_\_\_\_\_

State differences and/or similarities compared to subject property:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**COMPARABLE 2**

Property Address \_\_\_\_\_

GPIN \_\_\_\_\_ Assessment \_\_\_\_\_

State differences and/or similarities compared to subject property:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**COMPARABLE 3**

Property Address \_\_\_\_\_

GPIN \_\_\_\_\_ Assessment \_\_\_\_\_

State differences and/or similarities compared to subject property:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I hereby certify that the facts contained herein and attached are true, accurate, and correct to the best of my knowledge and belief.

Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Signature of Applicant/Owner

\_\_\_\_\_  
Print Name

Relation to Property Owner: Self, Attorney, Tax Representative, or Other \_\_\_\_\_

Phone: Home \_\_\_\_\_ Work \_\_\_\_\_ Cell \_\_\_\_\_

E-mail address \_\_\_\_\_