

**Story County Board of Review  
Story County Administration Building  
C/O Assessor's Office  
900 6<sup>th</sup> Street  
Nevada, Iowa 50201  
515-382-7320**

**2025 Rules of Procedure for Story County Board of Review  
For Story County Parcels (Excluding the City of Ames)**

1. **Protests**---shall not be considered unless filed in writing, preferably on a petition form, postmarked or received between April 2<sup>nd</sup> through April 30<sup>th</sup> as prescribed by law. If April 30<sup>th</sup> falls on the weekend or holiday an appeal will be accepted the following business day. If you request an oral hearing, it must be stated on your petition. If you do not indicate on your petition if an oral hearing is requested, it will be considered to be a non-oral hearing. Please include your telephone number, email and mailing address where you can be contacted.
2. **Hearings**---all Oral & Non-oral hearings will be held in the month of May and you will be contacted for an assigned date and time for your oral hearing, if requested. You will be allowed ten minutes to present your case. If possible, the board of review will decide each case by the end of the hearing. If there is insufficient time or the board has requested additional information, the board may on its own motion, continue the hearing to a later date and/or time. All decisions of the Board shall be given by written notice to the owner or aggrieved taxpayer at the end of the session.
3. **Petition forms**---may be obtained from the assessor's office (515-382-7320) or from the assessor's web site at <http://www.storycountyiowa.gov/index.aspx?NID=803>.
4. **Assessment & Sales data**---may be obtained on our Story County Real Estate and GIS Web site at [www.storyassessor.org](http://www.storyassessor.org).
5. **Grounds**---protests must be based on one or more of the five (5) grounds as specified in Chapter 441.37 of the Code of Iowa. They are as follows:
  - The property is not equitably assessed to other similar property
  - The property is assessed for more than allowed by law
  - The property is not assessable, is exempt, or is misclassified
  - There is an error in the assessment
  - There is fraud or misconduct in the assessment

6. **Evidence**---the Board of Review requires supporting documentation to support your grounds of protest. Remember, you are appealing valuations, not taxes\*\*\* It is suggested that the following types of documentation be supplied to the board of review to help support your estimate of value.
  - A copy of any appraisals made for any purpose, such as financing, refinancing, sale, purchase, mortgages, estate, or any other type of property settlement.
  - A copy of a sales agreement or evidence of a recent sale.
  - A list of three to five sales of properties comparable to yours that indicate your property would not sell for its assessment.
  - A copy of any listings, or offers to sell or offers to buy.
  - Pictures or inspection reports showing deficiencies that may be not observed from an outside inspection.
  - An itemized listing of any or all construction cost, remodeling cost or repair cost which are associated with the property in question.
7. **Operating statements**---the Board of Review requests that all protest(s) filed on property that is classified as commercial, industrial or multiple family units that have any portion leased, shall have, in addition to the information required on the protest form, an operating statement(s) for the last 3 years and a current rent roll or rent schedule; plus a copy of the lease be submitted. Please attach this information with the protest form when filed.
8. **Classification**---if you are requesting a classification change to agricultural, you need to submit a “Business Plan” and fill out an “Agricultural Classification Questionnaire” which describes your agricultural operation. The “Agricultural Classification Questionnaire” may be obtained from the assessor’s office (515-382-7320) or from the assessor’s web site at <http://www.storycountyiowa.gov/index.aspx?NID=803> Both need to be submitted to the Story County Board of Review for consideration of a class change.
9. **Discussion**---with a member of the board of review concerning your valuation other than when the board is in session is not permissible.
10. **Attendance**---The Assessor and /or office employee shall be required to attend all oral hearings to confirm values, circumstances, conditions and statements.
11. **Inspection**---the Board of Review may require an inspection of the property being protested. The Assessor and/or office employee shall be present for all inspections.



Petition to Story County Board of Review
2025 Regular Session
(Except City of Ames Parcels)

For use by Board of Review only

Petition number: \_\_\_\_\_

Class: \_\_\_\_\_

Parcel number: \_\_\_\_\_

This petition must be filed or mailed to your city or county assessor from April 2 to and including April 30. It must be postmarked no later than April 30. Contact information for all assessors can be found at the Iowa State Association of Assessors website: (www.iowa-assessors.org).

To the Board of Review for (jurisdiction) Story County of the State of Iowa, the undersigned (print name), \_\_\_\_\_, as owner or aggrieved taxpayer of the following described real estate: \_\_\_\_\_ with the property address: \_\_\_\_\_

and as such, liable for the payment of taxes thereon, do hereby respectfully object to the assessment made against said real estate as of current year January 1, 2025, in the sum of (enter total assessment) \$ \_\_\_\_\_ for the following reasons, and upon the following grounds: Check and complete all grounds that apply—see instructions on back.

1. That said assessment is not equitable as compared with assessments of other like property in the taxing district. Address and assessment of representative number of comparable properties (optional):

Assessed at: \$ \_\_\_\_\_

2. That said property is assessed for more than the value authorized by law. Actual value (optional): \$ \_\_\_\_\_

3. That said property is not assessable, is exempt from taxes, or is misclassified. Reason for exemption, misclassification, or non-assessment (optional): \_\_\_\_\_

4. That there is an error in the assessment. List of errors (optional): \_\_\_\_\_

5. That there is fraud or misconduct in the assessment. State specifically the fraud or misconduct (required): \_\_\_\_\_

I, the undersigned respectfully request that the assessment made against said real estate be adjusted accordingly based upon the facts presented. I declare under penalties of perjury or false certificate, that I have examined this document, and, to the best of my knowledge and belief, it is true, correct, and complete.

An oral hearing is requested: Yes: [ ] No: [ ]

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Signature (Owner or Duly authorized agent): \_\_\_\_\_ Date: \_\_\_\_\_

Day Phone: \_\_\_\_\_ Cell: \_\_\_\_\_ Email: \_\_\_\_\_

FOR BOARD OF REVIEW:

Action Taken: \_\_\_\_\_ Date: \_\_\_\_\_

**Petition to Local Board of Review Regular Session**

**Iowa Code section 441.37(1)-(2)(a) Protest of assessment—grounds.**

1. a. (1) Any property owner or aggrieved taxpayer who is dissatisfied with the owner's or taxpayer's assessment may file a protest against such assessment with the board of review on or after April 2, to and including April 30, of the year of the assessment. In any county which has been declared to be a disaster area by proper federal authorities or that is the subject of a state of disaster emergency proclamation by the governor after March 1 and prior to May 20 of said year of assessment, the board of review shall be authorized to remain in session until July 15 and the time for filing a protest shall be extended to and include the period from May 1 to June 5 of such year. The protest shall be in writing on forms prescribed by the director of revenue and, except as provided in subsection 3, signed by the one protesting or by the protester's duly authorized agent. The taxpayer may have an oral hearing on the protest if the request for the oral hearing is made in writing at the time of filing the protest. The protest must be confined to one or more of the following grounds:
  - (a) That said assessment is not equitable as compared with assessments of other like property in the taxing district.
  - (b) That the property is assessed for more than the value authorized by law.
  - (c) That the property is not assessable, is exempt from taxes, or is misclassified.
  - (d) That there is an error in the assessment.
  - (e) That there is fraud or misconduct in the assessment which shall be specifically stated.
- (2) If the local board of review, property assessment appeal board, or district court decides in favor of the property owner or aggrieved taxpayer and finds that there was fraud or misconduct in the assessment, the property owner's or aggrieved taxpayer's reasonable costs incurred in bringing the protest or appeal shall be paid from the assessment expense fund under section 441.16.
- (3) For purposes of this section, "costs" include but are not limited to legal fees, appraisal fees, and witness fees.
- (4) For purposes of this section, "misconduct" means the same as defined in section 441.9.
2. a. A property owner or aggrieved taxpayer who finds that a clerical or mathematical error has been made in the assessment of the owner's or taxpayer's property may file a protest against that assessment in the same manner as provided in this section, except that the protest may be filed for previous years. The board may correct clerical or mathematical errors for any assessment year in which the taxes have not been fully paid or otherwise legally discharged.

**Iowa Code section 441.21(3)(b)(2) Actual, assessed, and taxable value**

For assessment years beginning on or after January 1, 2018, the burden of proof shall be upon any complainant attacking such valuation as excessive, inadequate, inequitable, or capricious. However, in protest or appeal proceedings when the complainant offers competent evidence that the market value of the property is different than the market value determined by the assessor, the burden of proof thereafter shall be upon the officials or persons seeking to uphold such valuation to be assessed.

**For information regarding appeals to the Property Assessment Appeal Board or district court, see Iowa Code sections 441.37A–441.39.**

Please Mail Petition Form & Documentation to the following address:

Story County Board of Review  
Story County Administration Building  
900 6th Street  
Nevada, Iowa 50201  
Attention: Story County Assessor's Office