



Sedgwick County...
working for you

Sedgwick County Appraiser

FACTS & details

about Sedgwick County Government

June 2011

Appraisals and Appeals in Sedgwick County

Why do county appraisers appraise property?

Each year, the cost of local services is spread across the value of taxable property. (Local budgets ÷ assessed value of taxable property = mill levy). County appraisers are responsible for uniformly and accurately valuing all property each year. That way, all citizens fairly share in supporting the cost of local services. Local services include police, fire and emergency medical protection, roads, parks, public health services and schools.

How is property valued for tax purposes?

All property is valued annually on January 1. Most property is valued based on its fair market value. Exceptions are land devoted to agricultural use, and some commercial and industrial machinery and equipment. For more information, contact the Sedgwick County appraiser or the Kansas Division of Property Valuation at (785) 296-2365.

What is fair market value and how is it determined?

Fair market value is the amount an informed buyer is willing to pay, and an informed seller is willing to take for property in an open market without undue influences. The three approaches to value are the sales, the cost, and the income approach. The county appraiser considers all three when determining value.

Sales Approach

The county appraiser's office reviews similar properties that have sold, compares them to your property and may make adjustments for differing characteristics. This approach is typically applied to residential property.

Cost Approach

In the cost approach, the appraiser's office determines the replacement or reproduction cost of the property less depreciation. This approach is used when property is new or unique, or with few sales in the area.

Income Approach

In the income approach, the value of the property is estimated using the income the property is expected to produce in the future. It is used to value commercial property and apartments when sufficient market rent data, leases, and income and expense information is available.

Documentation of Value

County appraisers can provide documentation showing how property was valued. For example, the comparable sales sheet shows similar properties that have sold, adjustments, and the estimated value of your property. The property record card (PRC) shows the data collected on your property.

Should I appeal the value of my property?

If you believe that the county's value does not reflect the fair market value of your property on January 1, you should appeal. The appeals process is an opportunity to review a property in more detail. Values need to be accurate so we have a fair basis for sharing the cost of local services.

You are welcome to request information about how your property was valued from the county appraiser's office in order to determine whether you should appeal.

You have two opportunities to appeal the value of your property:

1. Appealing Your Notice of Value

Appeal the "notice of value" for your property by contacting the county appraiser's office within 30 days from the date the notice was mailed. Once you appeal your notice of value, be certain that you pursue it to your satisfaction. You will not be allowed to "pay under protest" later for the same property and tax year.



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2. Appealing by Payment Under Protest

Complete and file a "payment under protest" form with the county treasurer at the time you pay your taxes. You must file this form when your taxes are paid. Taxes may be paid in lump sum or in halves (first half is due by Dec. 20 and second half by May 10 of the following calendar year). If your taxes are paid by an escrow or tax service agent in whole or in an amount equal to at least half of the amount due on or before December 20, then you have until January 31 of the next year to file. Once you file a payment under protest for, you will receive a letter from the county appraiser notifying you of the date, time and location of your hearing.

After I appeal, what information office should I request and review before my hearing?

Ask the county appraiser's office for a copy of the PRC on your property. This sheet will show the information the county has about your home, including the number of bedrooms, bathrooms, square footage, etc. Review it and make sure the information is accurate.

The appraiser's office also can provide you with a comparable sales sheet. This report will list the data on your property and the data and sale prices of up to five homes the county considers similar to yours. Use this information to verify those homes are in fact similar to yours. If not, take pictures of them to your meeting or hearing to show how they differ.

If you are aware of recent sales of homes in your neighborhood that are similar to yours, request and review the PRC and comparable sales sheets for those properties as well. Take pictures of these homes with you to your meeting or hearing to show how they are similar.

What facts should I bring to a meeting or hearing?

The county's value is not presumed to be correct; the appraiser's office must show how they determined the value of your property. Be ready with information that shows why your value is more accurate.

Examples include:

- Recent sales information about property similar in condition, quality, style, age and location. The appraiser's office will provide you with a comparable sales sheet for your home or similar homes upon request. **Keep in mind, foreclosures may not be used as comparisons.** Allow several days for processing and mail time.
- A sales contract for your property if it was purchased within the last two to three years.
- Photos and contract/engineering estimates of the cost to repair any structural damage the county did not fully consider.
- A recent appraisal report for your property prepared by a hired appraiser.
- Rent income and expense information if the property is an income-producing investment, such as an apartment building.

What can I expect during an informal meeting with the county appraiser?

During the informal meeting, the appraiser will show how the appraised value was determined for your property. Review the record to be sure the information (age, style and size) is correct. The appraiser also will provide you with recent sales information used to value your property.

What should I do if the county's decision is not satisfactory to me?

File an appeal with the Court of Tax Appeals (COTA). The small claims hearing officer is appointed by the regular division of the Court of Tax Appeals (COTA), rather than by the county. The hearings take place in the county where the property is located, or an adjacent county. The hearing must be scheduled within 60 days after the appeal is filed in the small claims division and decided within 30 days after the hearing. You and a representative of the county appraiser's office have the opportunity to present documentation that supports your opinions of value.



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What happens during a Kansas Court of Tax Appeals (COTA) hearing?

The regular division of the Court of Tax Appeals hearings are more formal. One or more of the three COTA judges will hear your appeal. COTA is located in Topeka, but its members travel to regions throughout the state. Your hearing may take place in Topeka or a city in your area. COTA keeps a record of the proceedings. Both you and the county may present testimony and exhibits at the hearing. This is the record that is used for any subsequent appeals.

Generally, the property owner and the county appraiser must exchange exhibits and a list of witnesses several days prior to the hearing, so each side knows what to expect. COTA will provide more specific instructions prior to your hearing. Be certain to follow COTA's rules. You may contact COTA at (785) 296-2388.

May another person attend hearings on my behalf?

Someone else may attend the informal meeting with the county appraiser. However, if the person representing you is not an attorney, you must complete a "declaration of representation" form provided by the county appraiser. At a small claims division hearing, the owner of the property under appeal may appear personally or be represented by an attorney.

In addition, the owner may be represented by a certified public accountant, certified appraiser, member of the owner's immediate family, tax representative or an authorized employee by filing a "declaration of representation" form with COTA. Generally, COTA requires that the property owner appear at its hearings, unless represented by an attorney. You may contact COTA for more information.

If I bought this property last year, shouldn't the value be the same as what I paid for it?

Your property will not necessarily be valued at its recent purchase price. One sale by itself does not determine market value, although it is generally given a great deal of weight. The county appraiser must first determine whether the sales price reflects the market. That is, whether the sales price is the result of an arm's length transaction, between knowledgeable, willing sellers and buyers. The sale is then considered along with sales of similar properties. Market conditions sometimes change between the time a property is purchased and its appraisal date (January 1).

The county must satisfy certain "burdens of proof" on appeal, including:

COTA's Small Claims Division: The county's value is not presumed to be correct; the county must prove it is.

Court of Tax Appeals: The county must show that the value of residential or commercial property is correct. However, if commercial real property is leased, the owner must provide income/expense information (up to three years) or the county's value is presumed to be correct.

Increases in Value: If real property increases in value from the prior year, the county must review the record of the property's last physical inspection and have documentation supporting the increase. If the value increases following a year when the value was reduced by appeal, the county appraiser must also show substantial and compelling reasons for increasing the value.

For More Information:

Sedgwick County Appraiser's Office
4035 E. Harry, Wichita, KS
(316) 660-9110
www.sedgwickcounty.org