

## **Board of Review Appeal Process**

Each year by the end of February, residents receive their “Notice of Assessment, Taxable Value and Property Classification” in accordance with State Law.

The Board of Review is comprised of City taxpayers/residents who are appointed by the Belleville City Council. These Board members can increase or decrease an improper **assessment**.

**Residents cannot appeal their property taxes to the Board of Review as the Board has no jurisdiction over property taxes. Those matters are addressed through the Michigan Legislature and through millages that are approved by voters.**

The City Assessor monitors and analyzes the sales that occur in the City so that your assessment represents the market activity in your specific neighborhood area.

The Board of Review meets three times each year. The Board meets in March for valuation, classification and hardship appeals; and again in July and December only for hardship and clerical errors.

All decisions made by the Board of Review are binding for the current assessment year only. All Board of Review decisions can be appealed to the Michigan Tax Tribunal.

**Board of Review meeting notices are published in the local newspaper and on the City of Belleville’s website.**

Once the assessment notices have been mailed, residents and non-residents wanting to appeal in person may call for an appointment. No appointments can be made until after the notices have been mailed.

Residents who appeal their values must provide market evidence and documentation if they believe that the assessment is excessive or incorrect. The Board of Review needs good reasons to adjust an assessment. Residents should be prepared to answer the questions: “What do you think your property is worth?” and “What are you basing that opinion on?” If you are appealing residential rental properties, you will be asked to provide our current rental/lease documentation.

The timeframe for 2022 assessments is taken from home sales that occurred between April 1, 2019 through March 31, 2021. The Assessing Office will have sales information available for review.

NOTE: Per State Law, a property’s sale price cannot be the sole determining factor in assessing that property. Neither the Assessor nor the Board of Review may raise or lower a property’s assessment based solely on its sales price.

**The following examples may qualify for a Board of Review reduction:**

- Properties in your specific neighborhood (similar in size, style and age) recently sold on the open market for significantly less than double your assessed value
- You have a recent appraisal from a licensed appraiser showing that the value of your property is significantly lower. Mortgage appraisals are usually not acceptable.
- Your property was recently purchased on the open market (not a “distressed” sale) and the purchase price was significantly lower than your assessed market value

- Your property has been on the market with a realtor at a price lower than double the SEV (you must provide a copy of the listing agreement)
- Severe structural damage, fire damage, or incorrect property data (the Assessor's Office would need to inspect the property to determine if a reduction in your assessment is in relation to the damage or error)

Residents may also appeal to the Board of Review if they are facing a **financial hardship**. This process includes completing an application with copies of your current Federal and State Income Tax Returns. Please contact the Assessor's Office at (734) 697-9323 Ext. 7016 for the application.

The State of Michigan also provides property tax relief through Public Act 20, which may include a refund up to \$1,200. For complete information regarding the Michigan Homestead Property Tax Credit Claim (Form MI-1010CR), visit [www.michigan.gov/treasury](http://www.michigan.gov/treasury).

**The following examples would not authorize a reduction from the Board of Review:**

- Your property needs paint, carpet, new roof, windows, etc. Living on a dirt road may be considered when comparing neighborhood sales.
- Abandoned vehicles on the street, junk or numerous cars stored in neighbors' yards, barking dogs, etc.

If you are not satisfied with the Board of Review's decision during the March meeting, you may appeal to the Michigan Tax Tribunal. NOTE: you must use the Tribunal's Petition form to appeal (see Contact Box).

Michigan Tax Tribunal  
P.O. Box 30232  
Lansing, MI 48909  
[www.michigan.gov/taxtrib/](http://www.michigan.gov/taxtrib/)

The final date for filing such an appeal (residential or agricultural class) is July 31<sup>st</sup> of the current year.

Industrial, commercial or development class properties may file directly with the Michigan Tax Tribunal by May 31<sup>st</sup>.