

**BONNER COUNTY BOARD OF EQUALIZATION**  
**Property Assessment Appeal Form – ONE FORM PER PARCEL**

**This form must be received or postmarked no later than 5:00 p.m. on June 22, 2026 to:**

**Bonner County Commissioners' Office**  
**Mail or Drop Off: 1500 Highway 2, Suite 308, Sandpoint, ID 83864**

Hearing Date & Time: \_\_\_\_\_  
Scheduled By: \_\_\_\_\_

Received Date: \_\_\_\_\_

**HAVE YOU SPOKEN TO THE ASSESSOR'S OFFICE:**                    **YES**                    **NO**  
**ASSESSMENT NOTICE ATTACHED:**                    **YES**                    **NO**

**GENERAL INFORMATION AND DESCRIPTION OF PROPERTY PLEASE WRITE LEGIBLY**

<b>PARCEL NUMBER</b>	
<b>NAME(S)/OWNER(S) OF RECORD</b>	
<b>PARCEL ADDRESS</b>	
<b>OWNER(S) MAILING ADDRESS</b>	
<b>OWNER(S) CELL/PHONE #</b>	
<b>OWNER(S) EMAIL ADDRESS</b>	

**Notification:** Please indicate how you would like to receive your hearing notification: **EMAIL** or **MAIL**  
If you **AGREE** to accept service of the Notice of Appeal Hearing **VIA EMAIL** please legibly add your email address and initials here: \_\_\_\_\_

**OWNER(S) STATEMENT**

<b>Current Assessed Value as of January 1</b>	<b>Owner(s) Opinion of Value as of January 1</b>
Total Market Value    \$ _____	Total Market Value    \$ _____

**FACTUAL OR LEGAL REASON FOR THIS APPEAL**

*If your reason for the appeal is due to the valuation being too high, you must provide comparable sales from 2025 to support your position at the time your appeal form is submitted. (Comparable sales from 2026 cannot be considered)*

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**AGENT REPRESENTATION AUTHORIZATION** *Must provide a notarized authorization from owner, see back for details.*

**HEARING ATTENDANCE (Please choose one)**

Do you or your representative want a hearing:

In Person \_\_\_\_\_ Telephone (provide #) \_\_\_\_\_ Absent/Written \_\_\_\_\_

*"I certify that all statements herein and/or attachments are true, correct, and complete and I have read and understand the filing deadline and general instructions on this document"*

\_\_\_\_\_  
Signature of Appellant/Representative

\_\_\_\_\_  
Date Signed

# BONNER COUNTY BOARD OF EQUALIZATION

By law, the Board of Equalization may only consider current year's assessed property values, **NOT TAXES**. The Board of Equalization may raise, lower, or maintain the market value based upon the facts presented.

## **STEP 1: HAVE YOU SPOKEN WITH YOUR ASSESSOR?**

If you have questions about how your property was assessed or disagree with the assessment value, the first step is to contact a representative from the Assessor's Office, 265-1440. An explanation will be offered that may answer your concerns, or you might be able to provide new information to the Assessor which could impact your property assessment. If your appeal proceeds, please contact the Assessor's Office in advance of your hearing date to receive a copy of any materials staff members plan to introduce as evidence.

## **STEP 2: FILING YOUR APPEAL FORM**

**A SEPARATE APPEAL FORM MUST BE SUBMITTED FOR EACH PARCEL.** Appeals must be filed on the form provided. Pursuant to Idaho Code § 63-501A, this form must be completed in its entirety and **received** in the Bonner County Commissioner's Office, 1500 Hwy 2, Suite 308, Sandpoint, ID 83864, (208) 265-1438, by **5:00 P.M. June 22, 2026**. Due to appeal process preparation, **appeals will NOT be accepted by fax.**

### **Each appeal MUST include the following:**

- **Property Assessment Appeal Form**
- **Copy of Assessment Notice**
- **Agent Representation Authorization Affidavit** (*If applicable*)

Please include if you are being represented at the hearing by someone else. If someone other than the owner of the property will appear, file evidence, or testify at the Board of Equalization, the owner must provide a notarized letter providing authorization. This letter must include the parcel #, owner's name, name of representative, mailing address & phone number for representative.

- **Supporting Documentation**

**All supporting documentation must accompany your appeal form at the time of filing.**

Documentation submitted will not be returned. Supporting documentation might include the following: Sales of comparable properties in **2025 - NOT listings**, copies of contracts, closing statements, any unique characteristics of your property (written or photos), other information pertaining to the market value of your property.

- Original Form and Documentation **PLUS** three (3) copies, **please do not staple, add tabs, or bind**

## **STEP 3: APPEAL HEARING**

Appeal hearings are approximately 15 minutes in length. The property owner and Assessor will be allowed 5 minutes each to present their case. Due to time constraints imposed by Idaho Code, your appeal date and time are not subject to choice or change. Appeal hearings will be scheduled on a first come, first served basis.

**Written/Absent submissions** must have documentation to support your argument. The Board will consider your appeal based on your written submission.

**In Person appeals:** If you schedule an in-person appeal but cannot attend the hearing, please notify the Board immediately. Your appeal may be dismissed if you do not present any evidence to support your appeal. In that event, the Board may assess your property per Idaho Code §63-505.

AFTER THE FORM IS FULLY COMPLETED AND SIGNED:

MAIL OR DELIVER COMPLETED FORMS TO: **BONNER COUNTY COMMISSIONERS**  
**1500 HWY 2, SUITE 308**  
**SANDPOINT, ID 83864**

**FILE BEFORE 5:00 P.M. JUNE 22, 2026**

BLANK FORMS ARE AVAILABLE AT THE ABOVE ADDRESS, OR ON THE BONNER COUNTY COMMISSIONERS' WEBSITE AT  
<http://bonnercountyid.gov/departments/commissioners/property-assessment-appeals>