

# 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 2024 ASSESSMENT APPEALS IS JULY 1, 2024

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- The deadline for filing an appeal to the Board of Equalization is July 1, 2024.** Any applications postmarked after the July 1<sup>st</sup> deadline will not be given consideration. There is no grace period for providing supplemental information. All supplemental and justification documents supporting an appeal must be received or postmarked by **July 1, 2024**.
- 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.
- The appellant must submit a separate application for each parcel (Property Address) appealed.
- 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 2020, 2021, 2022, and 2023 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:
  - i. An original Letter of Authorization (LOA).
    1. The notarized original signature of the property owners, partners, or authorized corporate officers must be on the LOA.
    2. The authorization must state:
      - a. The tax year
      - b. Legal ownership name
      - c. 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:

- a. The deadline for filing an appeal to the Board of Equalization is July 1, 2024.
- b. Applications received are processed in July and August.
- c. 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 Virginia Code. For a copy, please email the BOE office.
- d. 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.
- e. 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.
- f. The appellant will have the opportunity at the BOE Hearing to address the Board.
- g. Decision Meetings are held periodically throughout September through December at BOE scheduled meeting times. Expect to receive notification of a decision approximately four weeks after the decision meeting. Notification is sent by mail and email.

**Completed applications may be submitted to:**

PWC Board of Equalization  
9540 Center Street, Suite 303C  
Manassas, VA 20110  
[BOE@pwcgov.org](mailto:BOE@pwcgov.org)

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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Prince William County Board of Equalization  
9540 Center Street, Ste. 303C  
Manassas, VA 20110  
BOE@pwcgov.org

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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: \_\_\_\_\_

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

Date Order Notification is Mailed: \_\_\_\_\_

**2023 ASSESSMENT:**

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

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

IMPROVEMENTS \_\_\_\_\_

TOTAL \_\_\_\_\_

**IF LOWERED BY**

**ADMINISTRATIVE APPEAL:**

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

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

IMPROVEMENTS \_\_\_\_\_

TOTAL \_\_\_\_\_

**2024 ASSESSMENT:**

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

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

IMPROVEMENTS \_\_\_\_\_

TOTAL \_\_\_\_\_

**VALUE YOU BELIEVE THE PARCEL WAS WORTH ON JANUARY 1, 2024?** \_\_\_\_\_

Is the property listed for sale? \_\_\_\_\_ Listed amount? \_\_\_\_\_

Was the property listed for sale since January 1, 2022? \_\_\_\_\_ 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 \_\_\_\_\_, 2024.

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

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

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

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

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