

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF NEW CASTLE COUNTY

ADMINISTRATIVE USE ONLY

Docket Number: _____

ANNUAL – JAN – APR – JUL – OCT – FARM – GEN EX

Received: _____

Submit one original of this form and all supplemental material to **New Castle County Assessment, 87 Reads Way, New Castle, DE 19720** and provide additional copies upon request by the Board. If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. **Submit a separate appeal form for every tax parcel.**

REMEMBER:

1. Assessment is based on 100% of the fair market value of your property as of July 1, 2024.
2. You must read the Board's Rules of Procedure at <https://www.newcastlede.gov/DocumentCenter/View/1063>
3. The Owner must complete and sign the Owner Certification on Page 4.

PROPERTY IDENTIFICATION

Q1. OWNER: _____ Q2. PARCEL NUMBER: _____

Q3. STREET ADDRESS OF PARCEL: _____

Q4. CURRENT ASSESSMENT: LAND _____ BUILDING _____ TOTAL _____

Q5. PURCHASE PRICE (TOTAL OF LAND AND BUILDING) _____

Q6. DATE OF PURCHASE _____

Q7. SPECIAL CONDITIONS OF SALE _____

Q8. HOW WAS PROPERTY ACQUIRED: ☐ PRIVATE SALE ☐ AUCTION ☐ OPEN MARKET ☐ FAMILY
☐ INHERITED ☐ OTHER (explain) _____

Q9. MAJOR RENOVATIONS OR STRUCTURAL CHANGES TO PROPERTY SINCE PURCHASE (e.g., Demolition, Construction, Additions, Major Repairs, etc. Please attach additional changes to this form):

1) Year _____ Cost _____ Change _____

2) Year _____ Cost _____ Change _____

3) Year _____ Cost _____ Change _____

Q10. DESCRIPTION OF PROPERTY:

Year Built: _____ Style of House: _____

Lot Size/Land Area: _____ Total Building Sq. Footage: _____

Number of: Bathrooms: _____ Bedrooms: _____ Fireplaces: _____

Finished Basement: _____ Finished Attic: _____ Central Air: _____

Porches and Additions: _____

Describe Garage or Other Buildings/Structures: _____

Q11. THE COUNTY'S ASSESSMENT IS BASED ON 100% OF THE FAIR MARKET VALUE OF THE PROPERTY AS OF JULY 1, 2024. WHAT DO YOU CONSIDER TO BE THE FAIR MARKET VALUE OF THE PROPERTY AS OF JULY 1, 2024?

Q12. ON WHAT BASIS DO YOU REACH THAT OPINION? Please select all that apply.

- ☐ Appraisal (copies of the appraisal must be submitted prior to the hearing as provided in the Board's Rules).
☐ Comparable Sales or Market Approach (identify on comparable sales worksheet).
☐ Other (discuss in detail in Q13 below, or in an attachment).

Q13. EXPLAIN THE REASON FOR YOUR APPEAL AND YOUR CONCLUSION OF VALUE. ADDITIONALLY, PLEASE IDENTIFY ANY RELEVANT FACTORS AFFECTING THE VALUE OF YOUR PROPERTY THAT YOU BELIEVE MUST BE CONSIDERED. FACTORS NOT IDENTIFIED WILL BE DEEMED WAIVED BY YOU AND WILL NOT BE CONSIDERED BY THE BOARD:

Q14. HAS YOUR PROPERTY'S ASSESSED VALUE BEEN ADJUSTED AS A RESULT OF AN APPEAL DECISION BY THE NEW CASTLE COUNTY BOARD OF ASSESSMENT REVIEW OR A STIPULATION WITH THE NEW CASTLE COUNTY ASSESSMENT DIVISION IN THE LAST 3 YEARS? ☐ Yes ☐ No

- If yes, please include a copy of that decision or stipulation and identify any material changes to the property since that decision or stipulation. Material changes include major renovation or structural changes like the examples given in Question 9.

COMPARABLE SALES

Comparable sales must reasonably relate to value as of July 1, 2024. Unless included as part of an appraisal, any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this form, or the Board will not consider them. You will **not** be permitted to testify or introduce evidence concerning comparable sales not set forth in this form. **The assessed value of other properties, or the taxes paid by other homeowners, is not acceptable as evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.**

C1. Parcel Number _____ Owner _____

Address _____

Sales Price _____ Date _____

Year Built _____ Style of House _____

Lot Size/Land Area _____ Total Building Sq. Footage _____

Number of: Bathrooms: _____ Bedrooms: _____ Fireplaces: _____

Finished Basement: _____ Finished Attic: _____ Central Air: _____

Porches and Additions _____

Describe Garage or Other Buildings _____

Additional Comments _____

C2. Parcel Number _____ Owner _____

Address _____

Sales Price _____ Date _____

Year Built _____ Style of House _____

Lot Size/Land Area _____ Total Building Sq. Footage _____

Number of: Bathrooms: _____ Bedrooms: _____ Fireplaces: _____

Finished Basement: _____ Finished Attic: _____ Central Air: _____

Porches and Additions _____

Describe Garage or Other Buildings _____

Additional Comments _____

C3. Parcel Number _____ Owner _____

Address _____

Sales Price _____ Date _____

Year Built _____ Style of House _____

Lot Size/Land Area _____ Total Building Sq. Footage _____

Number of: Bathrooms: _____ Bedrooms: _____ Fireplaces: _____

Finished Basement: _____ Finished Attic: _____ Central Air: _____

Porches and Additions _____

Describe Garage or Other Buildings _____

Additional Comments _____

Note: up to three additional comparable sales may be submitted as an attachment to your appeal form.

WITNESSES OR ATTORNEY

Identify any witness or attorney who will appear on your behalf at the hearing. If necessary, attach a list of additional witnesses.

Name

Firm or Company

Address

Telephone number

☐ If this appeal will be supported by an appraisal, that appraisal has been prepared by an appraiser licensed or permitted to practice in the State of Delaware by the State Council on Real Estate Appraisers pursuant to 24 *Del. C.* §§ 4001 *et seq.*

☐ I request that Assessment provide all exhibits and identify all witnesses it intends to present at any hearing on my appeal. I acknowledge that Assessment may charge me a reasonable fee for the cost of providing such documents.

OWNER CERTIFICATION

The undersigned represents and affirms that:

(1) They have read the Board's Rules of Procedure available at <https://www.newcastlede.gov/DocumentCenter/View/1063>;

(2) They are the owner or an attorney authorized to represent the owner of the subject parcel; and

(3) All statements herein are true to the best of their knowledge and belief, and they ask the Board of Assessment Review to reduce the assessed value of the subject parcel to _____

Signature of owner or agent¹ _____

Print name and title _____

Mailing address _____

Telephone Number

Home _____ Mobile _____

E-mail Address _____

Date _____

¹ If this form is signed by someone other than the owner, a statement from the owner authorizing the representative to present this appeal and represent the interests of the owner must be attached to this form. Individuals may be represented by a Delaware attorney or attorney admitted pro hac vice to represent them, but not by a non-attorney third party. Entities may be represented by a Delaware attorney or attorney admitted pro hac vice or by an employee, but not by a non-attorney non-employee third party.