

4.24.220 - Board of equalization—Hearing of appeal.

- A. At the time appointed for the hearing of the appeal or as soon thereafter as the appeal may be heard, the board shall hear the appellant, the assessor, other parties to the appeal and their witnesses, and consider the testimony and evidence presented, and shall determine the matters in question on the merits and render its decision accordingly.
- B. If an appellant fails to appear, the board may proceed with the hearing in the appellant's absence.
- C. The burden of proof in all cases shall be upon the party appealing. The only grounds for adjustment of assessment are proof of unequal, excessive, improper or under valuation based on facts that are stated in a valid written appeal or proven at the hearing. If a valuation is found to be too low, the board may raise the assessment.
- D. During the sessions of the board, it shall be the duty of the assessor to be present and answer such questions as may be put to the assessor by the members of the board as far as the assessor is able.

( Ord. No. 2013-16, § 3, 11-4-2013 )