

441.39 Trial on appeal.

The court shall hear the appeal in equity and determine anew all questions arising before the board which relate to the liability of the property to assessment or the amount thereof. The court shall consider all of the evidence and there shall be no presumption as to the correctness of the valuation of assessment appealed from. Its decision shall be certified by the clerk of the court to the county auditor, and the assessor, who shall correct the assessment books accordingly.

[C97, § 1373; S13, § 1373; C24, 27, 31, 35, 39, § **7134**; C46, 50, 54, 58, § 442.7; C62, 66, 71, 73, 75, 77, 79, 81, § 441.39]