

441.39 Trial on appeal.

If the appeal is from a decision of the local board of review, 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 or assessment appealed from. If the appeal is from a decision of the property assessment appeal board, the court's review shall be limited to the correction of errors at law. 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]

[2005 Acts, ch 19, §56](#); [2005 Acts, ch 150, §130](#)

Referred to in [§428.4](#), [§443.11](#), [§602.8102\(61\)](#)

For future repeal, effective July 1, 2021, of 2005 amendments relating to scope of review of local board of review and property assessment appeal board decisions and subsequent amendments relating to the property assessment appeal board, see [2005 Acts, ch 150, §130, 134](#); [2013 Acts, ch 123, §62, 64, 68](#); 2015 Acts, ch 109, §1