

701—115.2(421,441) Appeal and answer.

115.2(1) *Appeal and jurisdiction.* The deadline for filing an appeal is as stated in Iowa Code section 441.37A. The appeal may be filed through the board's electronic filing system, delivered in person, mailed by first-class mail, or delivered to an established courier service for immediate delivery. An appeal filed using the electronic filing system must be filed by 11:59 p.m. on the last day for filing.

115.2(2) *Form of appeal.* The appeal should include:

- a. The appellant's name, mailing address, email address, and telephone number;
- b. The address of the property being appealed and its parcel number;
- c. The grounds for appeal;
- d. A short and plain statement of the claim;
- e. The relief sought; and
- f. If the party is represented by an attorney or designated representative, the attorney or designated representative's name, mailing address, email address, and telephone number.

115.2(3) *Amendment of appeal.* The appellant may amend the appeal once as a matter of course within 20 days after it is filed to add or modify the grounds for appeal. Otherwise, the appellant may only amend the appeal by leave of the board or by written consent of the adverse party.

115.2(4) *Scope of review.*

a. *Grounds for appeal.* The board considers grounds for appeal as listed in Iowa Code sections 441.37(1) "a"(1)(a) through (e) and 441.37(2) "a" in the manner described in Iowa Code section 441.37A(1) "b." The board may order the appellant to clarify the grounds on which the appellant seeks relief.

b. *Burden of proof.* The burden of proof is as stated in Iowa Code section 441.21(3).

115.2(5) *Notice to local board of review.* The board will serve, through the electronic filing system, a copy of the appellant's appeal to the local board of review.

115.2(6) *Answer by local board of review.* Using the form provided by the board or a conforming document, the local board of review's attorney or representative shall file an answer within 30 days after service of the notice of appeal, unless the time period is shortened or extended by the board. The answer should include:

- a. The subject property's current assessed value;
- b. A statement regarding the timeliness of the protest to the local board of review and the timeliness of the appeal to the board;
- c. How the local board of review will participate in the hearing; and
- d. The local board of review's attorney or designated representative's name, mailing address, email address, and telephone number.

115.2(7) *Docketing.* Appeals are assigned docket numbers. The board will maintain electronic records of the appeal name, the docket number, and all filings made in the appeal.

115.2(8) *Consolidation and severance.*

a. *Consolidation.* The board may consolidate any or all matters at issue in two or more appeals where:

- (1) The matters at issue involve common parties or common questions of fact or law;
- (2) Consolidation would expedite and simplify consideration of the issues involved; and
- (3) Consolidation would not adversely affect the rights of any of the parties to those appeals.

b. *Severance.* The board may, for good cause shown, order any appeals or portions thereof severed.

115.2(9) *Appearances.* Any party may appear and be heard on its own behalf, or by its attorney or designated representative. Attorneys and designated representatives both shall file a notice of appearance with the board for each appeal. A designated representative who is not an attorney shall also file a power of attorney. When acting as a designated representative on behalf of a party, the designated representative acknowledges the representative has read and will abide by the board's rules.