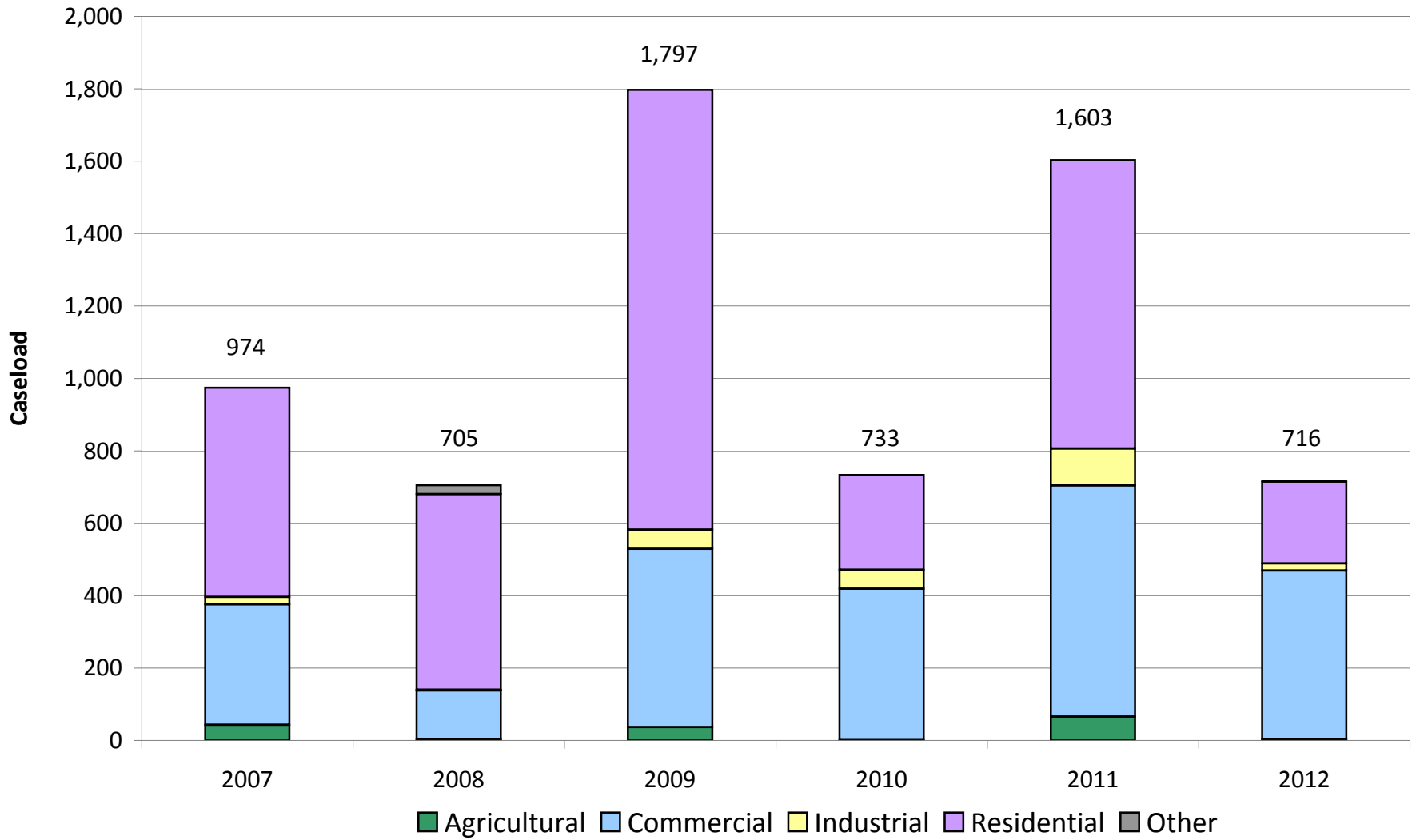
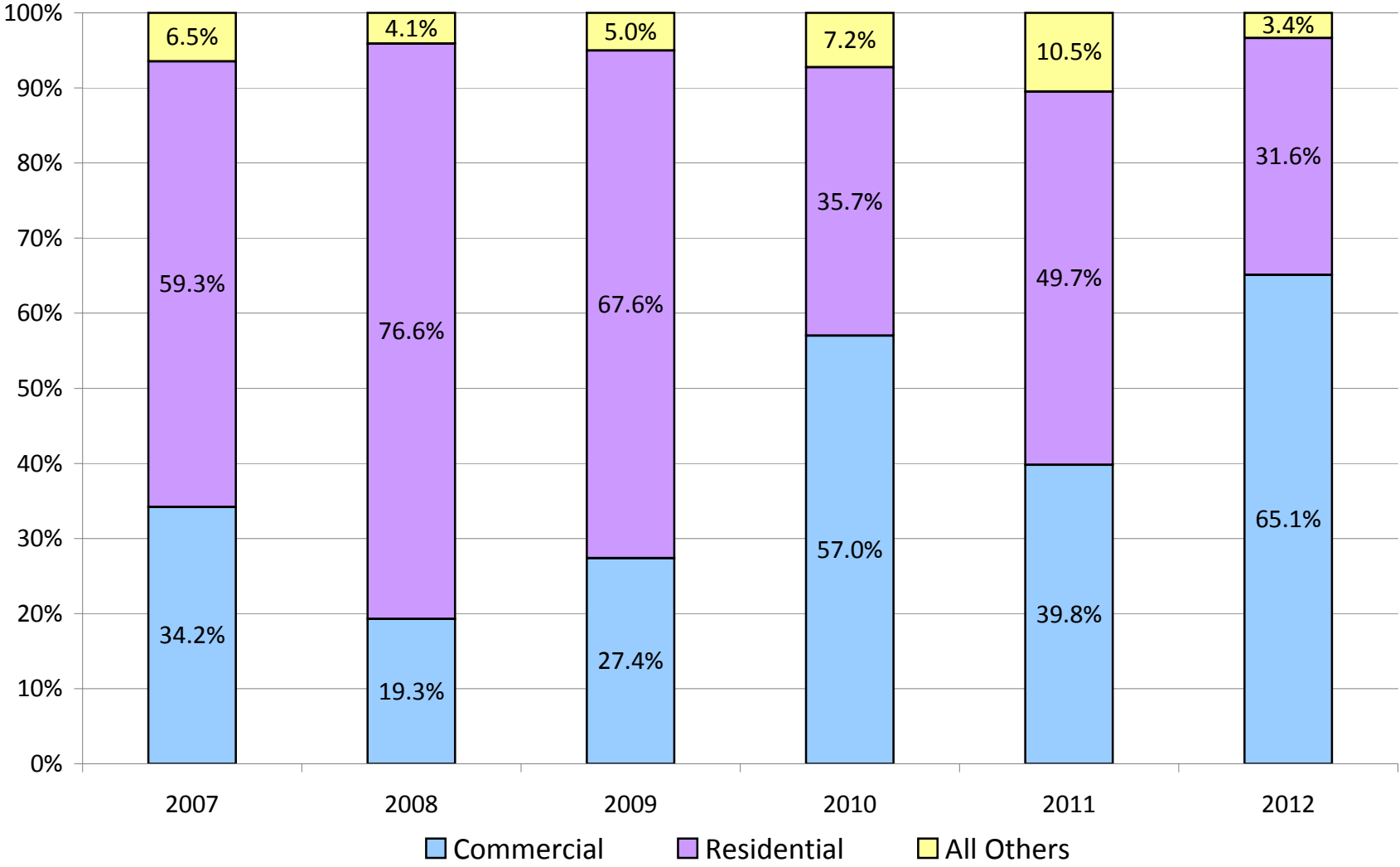


### Figure 1. PAAB Caseload Property Classification by Year



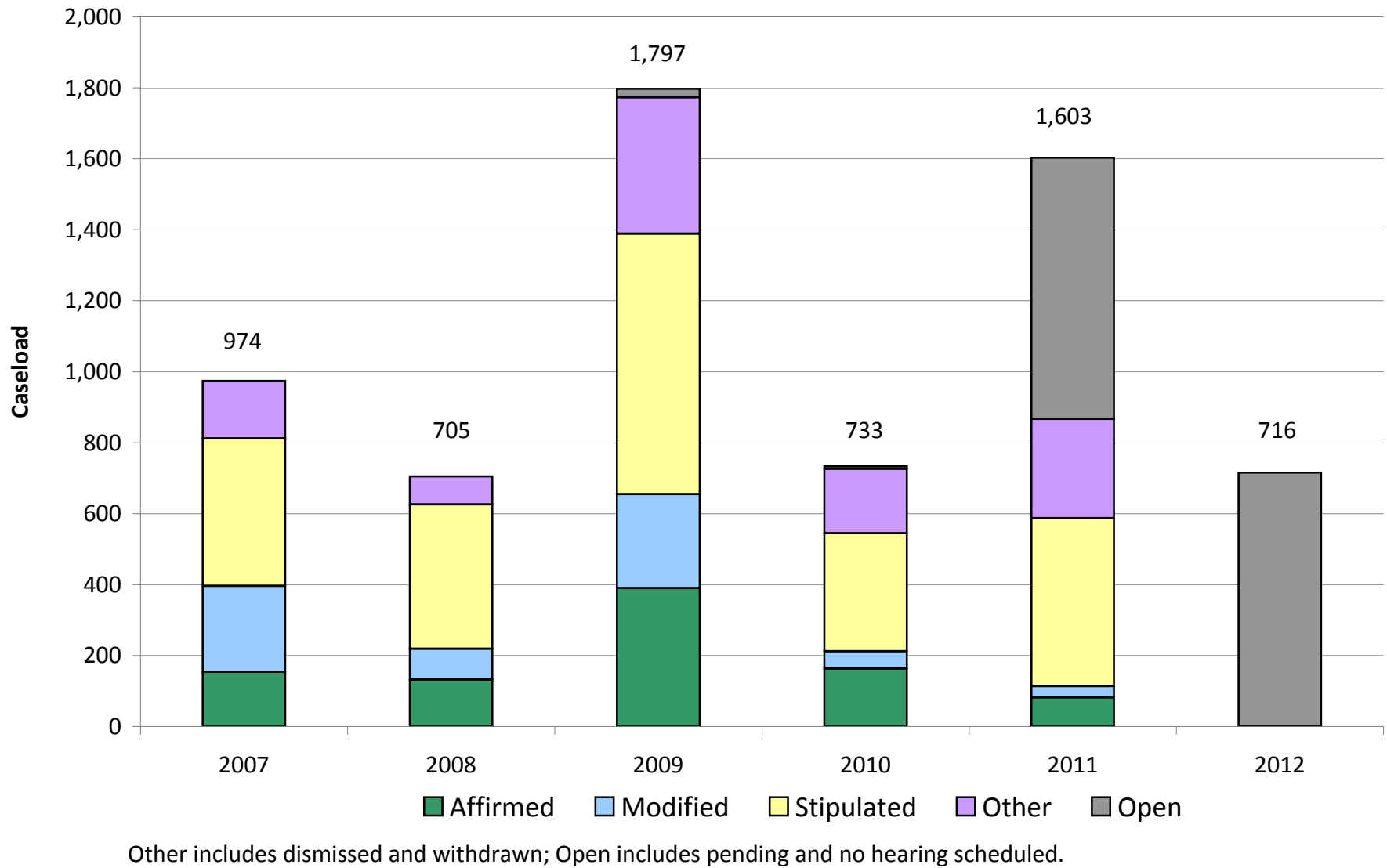
Other includes multiple classifications and unidentified.

**Figure 2. PAAB Caseload Property Classification Distribution by Year**

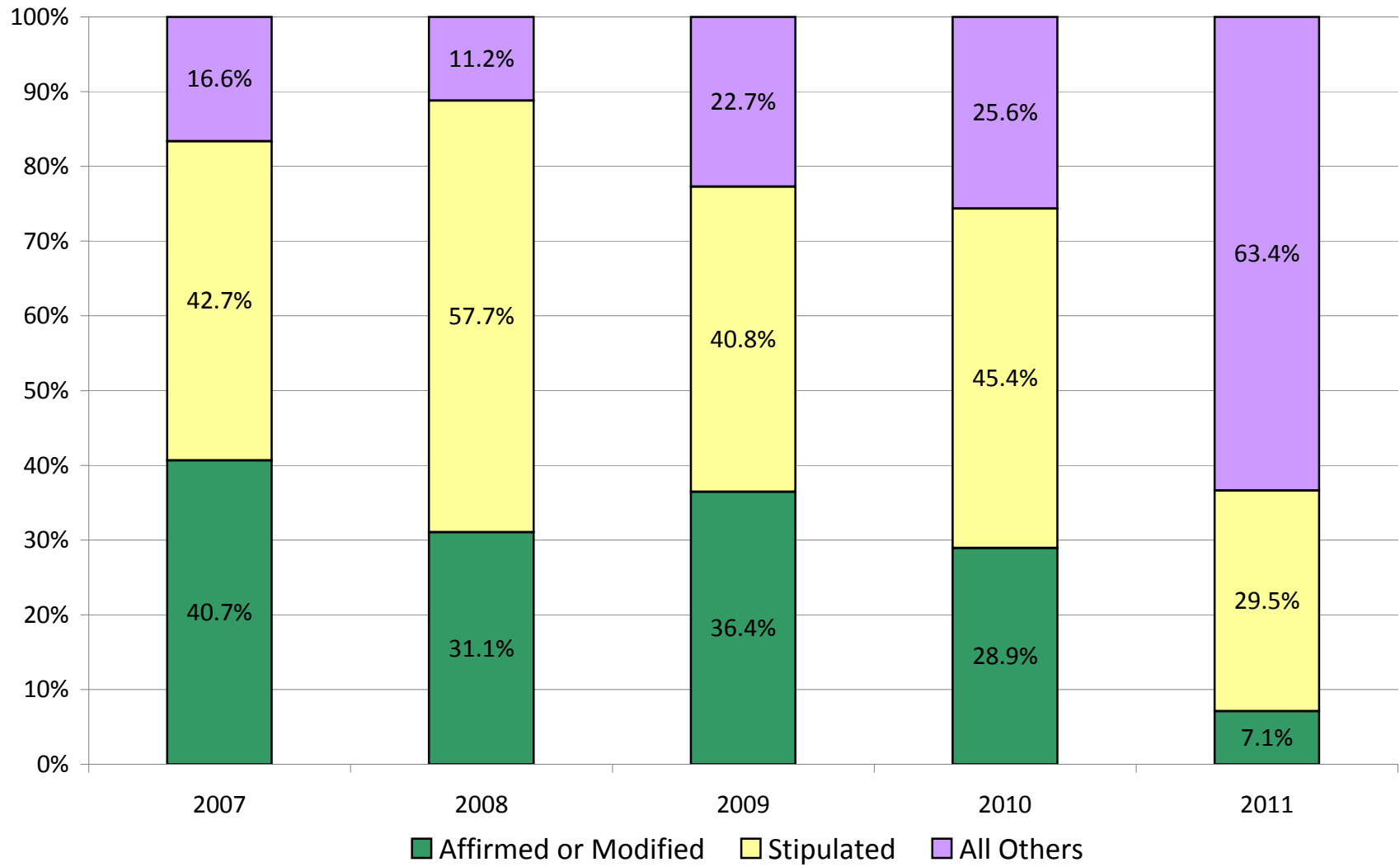


All Others includes Agricultural, Industrial, multiple classifications, and unidentified.

**Figure 3. PAAB Caseload Outcomes by Year**



**Figure 4. PAAB Caseload Outcome Distribution by Year**



All Others includes dismissed, withdrawn, pending, and no hearing scheduled.

**Table 1. 2007 PAAB Cases with a Modified Decision**

Jurisdiction	Property Classification	Cases	Average BoR Assessed Value	PAAB Cases with Reductions	Average PAAB Reduction	Percent Reduction
Appanoose County	Commercial	1	\$320,000	1	\$67,581	21.1%
Boone County	Residential	1	\$225,117	1	\$5,117	2.3%
City of Ames	Residential	122	\$136,164	96	\$20,443	15.0%
City of Cedar Rapids	Industrial	1	\$17,138,667	1	\$1,555,667	9.1%
City of Davenport	Commercial	1	\$10,102,880	1	\$1,387,850	13.7%
City of Dubuque	Residential	2	\$122,800	2	\$7,600	6.2%
City of Mason City	Residential	2	\$146,210	2	\$7,710	5.3%
City of Sioux City	Commercial	1	\$1,142,200	1	\$342,200	30.0%
Clarke County	Residential	1	\$193,880	1	\$28,880	14.9%
Clayton County	Agricultural	1	\$26,819	1	\$19,415	72.4%
Dallas County	Residential	4	\$371,333	4	\$13,058	3.5%
Davis County	Residential	1	\$80,800	1	\$22,110	27.4%
Des Moines County	Commercial	3	\$332,033	3	\$37,033	11.2%
Dickinson County	Commercial	58	\$591,109	58	\$151,293	25.6%
	Residential	4	\$680,125	4	\$83,415	12.3%
Dubuque County	Agricultural	2	\$233,657	2	\$17,513	7.5%
	Residential	1	\$206,200	1	\$6,000	2.9%
Greene County	Residential	1	\$299,100	1	\$29,100	9.7%
Guthrie County	Residential	1	\$612,476	1	\$12,476	2.0%
Iowa County	Residential	1	\$127,090	1	\$20,470	16.1%
Johnson County	Commercial	3	\$2,786,733	3	\$492,267	17.7%
Montgomery County	Residential	1	\$249,950	1	\$19,450	7.8%
Muscatine County	Residential	2	\$112,045	2	\$24,300	21.7%
Palo Alto County	Commercial	1	\$20,855,750	1	\$4,355,750	20.9%
Plymouth County	Agricultural	1	\$97,340	1	\$14,240	14.6%
	Commercial	1	\$80,030	0	NA	NA
	Residential	2	\$114,205	1	\$18,410	16.1%
Polk County	Commercial	6	\$1,628,833	5	\$282,700	17.4%
	Residential	10	\$235,330	9	\$31,550	13.4%
Scott County	Commercial	1	\$105,440	1	\$2,940	2.8%
	Residential	2	\$449,175	2	\$31,675	7.1%
Story County	Agricultural	1	\$447,500	1	\$45,400	10.1%
Wapello County	Residential	1	\$76,070	1	\$22,760	29.9%
Warren County	Residential	1	\$653,900	1	\$23,900	3.7%
All Jurisdictions	Agricultural	5	\$207,795	5	\$22,816	11.0%
	Commercial	76	\$1,131,841	74	\$242,334	21.4%
	Industrial	1	\$17,138,667	1	\$1,555,667	9.1%
	Residential	160	\$173,654	132	\$22,603	13.0%
Total		242	\$545,381	212	\$106,538	19.5%

Notes: BoR stands for Board of Review. Percent reduction compares the average reduction to the average assessed value. Twenty-six cases reflect a modification on the distribution of the assessment between land and improvements but not in the total value. One case reflects only a modification in the exemption status of the property. One case reflects a change in the classification. Two cases are the second parcel involved in a decision attributed solely to the first parcel.

**Table 2. 2008 PAAB Cases with a Modified Decision**

<b>Jurisdiction</b>	<b>Property Classification</b>	<b>Cases</b>	<b>Average BoR Assessed Value</b>	<b>PAAB Cases with Reductions</b>	<b>Average PAAB Reduction</b>	<b>Percent Reduction</b>
Cerro Gordo County	Residential	1	\$121,250	1	\$21,250	17.5%
City of Ames	Residential	1	\$375,400	1	\$88,400	23.5%
City of Cedar Rapids	Industrial	1	\$18,406,917	1	\$2,823,917	15.3%
City of Davenport	Residential	54	\$70,764	54	\$16,051	22.7%
Clay County	Agricultural	1	\$33,000	1	\$21,070	63.8%
Dallas County	Residential	2	\$226,785	2	\$5,285	2.3%
Davis County	Residential	1	\$77,060	1	\$18,370	23.8%
Dickinson County	Commercial	21	\$341,662	21	\$93,209	27.3%
Hardin County	Residential	1	\$6,430	1	\$2,630	40.9%
Johnson County	Commercial	1	\$2,569,880	1	\$970,180	37.8%
Scott County	Commercial	1	\$1,047,470	1	\$440,669	42.1%
Tama County	Residential	1	\$244,910	1	\$19,910	8.1%
Warren County	Residential	1	\$270,400	1	\$27,400	10.1%
All Jurisdictions	Agricultural	1	\$33,000	1	\$21,070	63.8%
	Commercial	23	\$469,228	23	\$146,445	31.2%
	Industrial	1	\$18,406,917	1	\$2,823,917	15.3%
	Residential	62	\$86,618	62	\$17,021	19.7%
Total		87	\$397,729	87	\$83,546	21.0%

Notes: BoR stands for Board of Review. Percent reduction compares the average reduction to the average assessed value.

**Table 3. 2009 PAAB Cases with a Modified Decision**

Jurisdiction	Property Classification	Cases	Average BoR Assessed Value	PAAB Cases with Reductions	Average PAAB Reduction	Percent Reduction
Black Hawk County	Agricultural	1	\$203,690	1	\$8,550	4.2%
	Commercial	1	\$687,710	1	\$10,910	1.6%
	Residential	2	\$172,105	2	\$23,360	13.6%
Bremer County	Residential	2	\$232,950	2	\$11,700	5.0%
Buena Vista County	Commercial	1	\$2,150,520	1	\$50,520	2.3%
Cass County	Residential	1	\$37,756	1	\$1,888	5.0%
City of Ames	Commercial	3	\$10,669,000	2	\$2,303,500	21.6%
	Residential	144	\$89,915	144	\$24,981	27.8%
City of Cedar Rapids	Residential	2	\$171,366	2	\$122,322	71.4%
City of Clinton	Residential	1	\$376,570	1	\$41,570	11.0%
City of Davenport	Commercial	4	\$886,324	1	\$1,027,294	115.9%
	Industrial	1	\$3,890,000	1	\$1,590,000	40.9%
	Residential	1	\$64,210	0	NA	NA
Clayton County	Residential	2	\$142,636	2	\$40,561	28.4%
Dallas County	Residential	5	\$405,804	5	\$41,449	10.2%
Davis County	Residential	5	\$32,822	5	\$17,064	52.0%
Dickinson County	Residential	2	\$35,100	2	\$7,400	21.1%
Dubuque County	Residential	1	\$162,940	0	NA	NA
Floyd County	Residential	1	\$142,440	1	\$2,440	1.7%
Guthrie County	Residential	7	\$62,570	7	\$4,570	7.3%
Humboldt County	Residential	16	\$50,566	16	\$10,941	21.6%
Johnson County	Commercial	4	\$3,299,225	4	\$911,925	27.6%
	Residential	1	\$302,480	1	\$22,480	7.4%
Madison County	Residential	1	\$469,100	1	\$62,100	13.2%
Marion County	Residential	1	\$279,310	1	\$11,720	4.2%
Marshall County	Commercial	1	\$136,750	1	\$6,500	4.8%
Monroe County	Residential	1	\$191,087	1	\$24,805	13.0%
Muscatine County	Agricultural	1	\$26,430	1	\$3,620	13.7%
	Residential	1	\$210,030	1	\$13,030	6.2%
Plymouth County	Commercial	1	\$2,646,230	1	\$96,230	3.6%
Polk County	Commercial	14	\$904,429	14	\$182,571	20.2%
	Residential	25	\$251,888	25	\$17,325	6.9%
Pottawattamie County	Commercial	2	\$3,720,000	2	\$272,530	7.3%
Shelby County	Residential	1	\$493,028	1	\$109,828	22.3%
Warren County	Residential	4	\$244,475	4	\$15,575	6.4%
Webster County	Residential	2	\$206,125	2	\$5,340	2.6%
Wright County	Agricultural	2	\$102,000	2	\$60,200	59.0%
All Jurisdictions	Agricultural	4	\$108,530	4	\$33,143	30.5%
	Commercial	31	\$2,402,336	27	\$464,712	19.3%
	Industrial	1	\$3,890,000	1	\$1,590,000	40.9%
	Residential	229	\$123,635	227	\$23,364	18.9%
Total		265	\$404,185	259	\$75,573	18.7%

Notes: BoR stands for Board of Review. Percent reduction compares the average reduction to the average assessed value. Four cases reflect only a modification in the exemption status of the property. In one case only the property classification was modified. In one case, although the decision is indicated as modified, the data suggests a zero valuation by PAAB with a note that an order was issued in response to a letter from the assessor in the case.

**Table 4. 2010 PAAB Cases with a Modified Decision**

Jurisdiction	Property Classification	Cases	Average BoR Assessed Value	PAAB Cases with Reductions	Average PAAB Reduction	Percent Reduction
Appanoose County	Commercial	1	\$202,940	1	\$1,490	0.7%
Black Hawk County	Residential	1	\$311,600	1	\$24,100	7.7%
City of Ames	Commercial	1	\$1,300,000	1	\$70,000	5.4%
City of Davenport	Industrial	32	\$571,356	32	\$233,856	40.9%
Dallas County	Residential	3	\$263,483	3	\$17,706	6.7%
Delaware County	Commercial	1	\$18,800	0	NA	NA
Jasper County	Commercial	1	\$32,950	1	\$15,497	47.0%
Johnson County	Commercial	1	\$4,544,863	1	\$1,524,863	33.6%
Muscatine County	Residential	1	\$130,130	1	\$455	0.3%
Plymouth County	Commercial	2	\$1,747,260	2	\$207,260	11.9%
Polk County	Residential	4	\$292,275	4	\$31,675	10.8%
Pottawattamie County	Commercial	1	\$14,000,000	1	\$5,580,000	39.9%
All Jurisdictions	Commercial	8	\$2,949,259	7	\$1,086,624	36.8%
	Industrial	32	\$571,356	32	\$233,856	40.9%
	Residential	9	\$266,809	9	\$22,708	8.5%
Total		49	\$903,648	48	\$318,628	35.3%

Notes: BoR stands for Board of Review. Percent reduction compares the average reduction to the average assessed value. In one case, only the property classification was modified.



**Table 5. 2011 PAAB Cases with a Modified Decision**

Jurisdiction	Property Classification	Cases	Average BoR Assessed Value	PAAB Cases with Reductions	Average PAAB Reduction	Percent Reduction
Black Hawk County	Residential	1	\$228,270	1	\$32,270	14.1%
Boone County	Agricultural	3	\$126,825	2	\$10,076	7.9%
Cedar County	Commercial	1	\$803,490	1	\$153,490	19.1%
City of Ames	Commercial	1	\$20,300,000	1	\$1,300,000	6.4%
City of Cedar Rapids	Residential	2	\$162,285	2	\$15,651	9.6%
Dallas County	Residential	2	\$327,540	2	\$19,540	6.0%
Delaware County	Residential	1	\$46,000	1	\$17,382	37.8%
Dickinson County	Residential	2	\$1,296,350	2	\$268,155	20.7%
Dubuque County	Commercial	1	\$425,000	1	\$239,973	56.5%
	Residential	1	\$364,370	1	\$22,210	6.1%
Linn County	Residential	2	\$653,880	2	\$81,350	12.4%
Plymouth County	Residential	1	\$113,560	1	\$7,560	6.7%
Polk County	Residential	3	\$251,833	3	\$46,167	18.3%
Pottawattamie County	Commercial	2	\$10,150,000	2	\$258,750	2.5%
Scott County	Residential	1	\$254,670	1	\$24,870	9.8%
Warren County	Commercial	1	\$631,700	1	\$201,700	31.9%
	Residential	5	\$220,840	5	\$80,062	36.3%
Webster County	Agricultural	1	\$50,260	1	\$2,433	4.8%
	Residential	1	\$62,960	1	\$14,960	23.8%
All Jurisdictions	Agricultural	4	\$107,684	3	\$7,528	7.0%
	Commercial	6	\$7,076,698	6	\$402,111	5.7%
	Residential	22	\$354,984	22	\$64,884	18.3%
Total		32	\$1,584,393	31	\$124,603	7.9%

Notes: BoR stands for Board of Review. Percent reduction compares the average reduction to the average assessed value. Modified cases reflect outcomes as of July 9, 2012.

In one case PAAB modified the value by raising it above the Board of Review value for one of three parcels appealed by the taxpayer while reducing the value of a second and affirming the value of the third.

## **Description for the High-Level Case Data Review**

**Iowa Department of Revenue**

July 18, 2012

**Figure 1 presents the counts of cases filed each calendar year and Figure 2 presents the distribution of cases filed each calendar year, grouping the cases based on the property classification.**

**Figure 3 presents the counts of cases filed each calendar year and Figure 4 presents the distribution of cases filed each calendar year, grouping the cases based on the outcomes as of July 9, 2012.**

### **PAAB Caseload Outcomes:**

**Affirmed:** PAAB conducted a hearing and ruled against the taxpayer on the issue under appeal.

**Modified:** PAAB conducted a hearing and made a change in the Board of Review ruling on the issue under appeal.

**Stipulated:** The taxpayer and the Board of Review reached a settlement on the issue under appeal after the appeal was filed with PAAB but prior to a ruling by PAAB; PAAB issued an order approving the settlement and closing the case.

**Dismissed:** PAAB granted a Motion to Dismiss (typically requested and filed by the Board of Review) based on an error made by the taxpayer or a legal technicality. (Other)

**Withdrawn:** The taxpayer filed a request to withdraw the appeal; PAAB issued an order approving the withdrawal. (Other)

**Pending:** A PAAB hearing is scheduled for July 1, 2012 or later. (Open)

**No Hearing Scheduled:** No PAAB hearing is currently scheduled. (Open)

**Tables 1 through 5 present the following case data with modified rulings by year, jurisdiction, and property class:**

1. Counts of cases (large counts in several jurisdictions represent multiple appeals made by the same taxpayer);
2. The average Board of Review assessed value;
3. The average modification issued by PAAB; and
4. The average modification issued by PAAB as a percent of the average Board of Review assessed value.