

The following are some of the comments provided in the various surveys to the question "What improvements could be made [to the PAAB process]?"

- 1) A filing fee should be implemented to support the cost of the PAAB. Such a fee would also help weed out appeals filed "just for the heck of it". where the taxpayer feels they have nothing to lose, since it currently costs the taxpayer nothing to appeal. However, it does cost our County government nearly a day of government attorney and assessor time between the travel to Des Moines and the hearing itself. A filing fee might also reduce the number of cases where the taxpayer simply does not show up for the hearing;
- 2) There should be more utilization of telephonic or video conference hearings. Most of the hearings I have been involved in have required a personal appearance but could have easily been done over the phone or by video conference;
- 3) The PAAB should focus more on a role as an adjudicator rather than a role of investigator or advocate. I have had several cases where the PAAB will ask the taxpayer many friendly and leading questions. I have had several cases where PAAB has asked for additional documents or information from the Board of Review after the hearing regarding issues not raised by either party. Conversely, I have never heard PAAB ask the taxpayer for additional information at the conclusion of the case. It is also my understanding that the PAAB has never increased a property valuation even where the evidence would support that finding. Consequently, there is a perception among many government attorneys the PAAB is overly taxpayer friendly;
- 4) More incentive should be given for the taxpayer to put their best case forward at the Board of Review level. Such should result in more fully informed decisions by local boards of review and less subsequent appeals. Instilling this incentive for the parties could be accomplished several ways: a) by limiting additional evidence on appeal to that which was not available at the time of the Board of Review proceeding; or b) giving the decision of the board of review a rebuttable presumption of propriety. Currently, some taxpayers (especially commercial ones) give the Board of Review hearing superficial treatment and plan to put on their "real" case on a de novo appeal.

Fee could be waived if value is under \$250,000 or no fee and no appeals of value over set amount. If taxpayer files to BOR, but presents no evidence, the appeal should not be allowed by PAAB. Only information presented at the BOR, except for a formal appraisal, should be allowed in the evidence for PAAB. The process, although somewhat less formal, still needs to follow civil procedures and legal precedents. Taxpayers must be required to provide information subpoenaed.

Make the PAAB Board up from three to five members of active county review board members. The cost would not be as much and interaction between different county members would give a full statewide perspective.

PAAB could be operated more efficiently if there was a presumption that all hearings are to be held telephonically unless good cause supports a hearing in Des Moines. On more than one occasion, counsel for the Board of Review has made the trip to Des Moines, only to discover that the taxpayer has failed to appear and not have the courtesy to notify either counsel or the Board of his/her intentions in advance. Additionally, when counsel for the Board of Review has moved to dismiss due to this failure to appear, PAAB has refused to do so and required the Board of Review to proceed, even though the burden is on the Appellant. Dismissals with prejudice should be entered when the Appellant fails to appear. The requirement of a filing fee would discourage the filing of frivolous appeals and provide some incentive for the taxpayers to appear when required. PAAB's hearing officers too often take on what can only be described as both an adversarial and investigative role in the proceedings. Also, in our experience, PAAB has never, in a ruling, increased the amount of an assessed value, even though the record supports such a finding. For the reasons stated above, measures need to be taken make the PAAB process both more cost-effective and efficient for all parties involved.

Takes a great deal of time and prep. Very costly. Nuisance filings. Need to have a fee. Need to follow law and not set precedents. Treat assessors as professionals. All members of PAAB should be appraisers.