

441.37B Appeal to district court from property assessment appeal board.

1. A party who is aggrieved or adversely affected by a final action of the property assessment appeal board may seek judicial review of the action as provided in [chapter 17A](#). Notwithstanding [section 17A.19, subsection 2](#), a petition for judicial review of the action of the property assessment appeal board shall be filed in the district court of the county where the property that is subject to the appeal is located.

2. Notwithstanding any provision of [chapter 17A](#) to the contrary, for appeals taken from the property assessment appeal board to district court, new grounds in addition to those set out in the appeal to the property assessment appeal board shall not be pleaded.

3. Notwithstanding any provision of [chapter 17A](#) to the contrary, additional evidence to sustain those grounds set out in the appeal to the property assessment appeal board may not be introduced in an appeal to the district court.

4. A decision of the district court modifying an assessment shall be sent to the county auditor and the assessor, who shall correct the assessment books accordingly.

[2017 Acts, ch 151, §17, 29](#)

Referred to in [§428.4, 441.37A, 602.8102\(61\)](#)

Section applies to assessment years beginning on or after January 1, 2018; [2017 Acts, ch 151, §29](#)