

It is your yearly right to appeal the value of your property if you so choose. If you wish to appeal your property, the steps you must follow are listed below.

The County Board of Equalization:

Taxpayers must typically first appeal a disputed valuation or classification to the local county board of equalization. Some county assessors have a process for informal review of disputed assessments which may provide expedited review and correction of any contested property valuation. However, informal review is not an appeal and taxpayers must appeal to the county board of equalization should they wish to preserve their further rights of appeal.

The county board of equalization is a panel of five to seven persons empowered to hear complaints of a taxpayer and make certain changes to disputed assessments. Notice of the decision and action of the county board will be sent to the taxpayer who may accept or appeal the decision.

The Union County Board of Equalization meets every year, the first 3 business days of June. You can call our office to get the exact days 865-992-3211.

Hearing before an Administrative Law Judge:

Should a taxpayer disagree with a decision of a county board of equalization the taxpayer may appeal to the State Board of Equalization for a hearing and determination by an administrative law judge. While there is no specific timeframe for when a hearing will be scheduled before an administrative law judge, the taxpayer and county assessor will receive a notice approximately thirty (30) days in advance of any scheduled hearing.

An Initial Decision and Order regarding a taxpayer's appeal will be issued by the administrative judge within ninety (90) days of the hearing. A taxpayer has thirty (30) days from the date of the Initial Decision & Order to appeal to the Assessment Appeals Commission, otherwise the appeal becomes the final decision of the State Board of Equalization.

The Assessment Appeals Commission:

Should a taxpayer disagree with the Initial Decision and Order of the administrative law judge, the taxpayer may appeal to the Assessment Appeals Commission. The Assessment Appeals Commission is a panel of three or more experienced property tax professionals who may affirm the decision of the administrative law judge or remand the case for further proceedings. The Assessment Appeals Commission may reverse or modify the decision if the rights of the petitioner have been prejudiced because the administrative findings, inferences, conclusions, or decisions are:

- In violation of constitutional or statutory provisions;
- Made upon unlawful procedure;
- Arbitrary and capricious or characterized by abuse of discretion or clearly unwarranted exercise of discretion; or
- Unsupported by evidence that is both substantial and material in light of the entire record.

The Assessment Appeals Commission will issue a Final Decision & Order within ninety (90) days of the hearing. If the State Board of Equalization does not elect to review the decision of the commission the decision becomes final forty-five (45) days from the date it is entered.

The State Board of Equalization:

A party who desires the State Board of Equalization to review a decision of the Assessment Appeals Commission must file a written petition with the Executive Secretary of the State Board within fifteen (15) days from date of the Final Decision & Order. Review by the State Board of Equalization is permissive and not guaranteed. Parties who petition for review by the board will be notified if their petition is granted.

Chancery Court:

A taxpayer wishing for judicial review of a final action of the State Board of Equalization must file a petition in the county where the disputed assessment was made or in an appropriate chancery court within sixty (60) days from when the order of the State Board of Equalization becomes final.