

Comstock Township

BOARD OF REVIEW APPOINTMENT

Please arrive five to ten minutes early to fill out necessary forms. Come to the office area upstairs before meeting with the Board members.

The Comstock Charter Township Board of Review is composed of three Township property owners. Their responsibility is to review the assessment roll prepared by the assessor, and hear appeals of other property owners in the township. The Board can also hear appeals on taxable values, property classifications and poverty exemptions.

The assessed value on your home or property represents 50% of the fair market value. It is the responsibility of the Board to listen to all appeals, verbal or written, and make their informed decisions. The Board can also hear an appeal on the assessment class of any property which it feels is not properly classed.

The burden of proof that your property assessment does not reflect 50% of the fair market value of your property relies solely with you, the property owner. The property owner or agent of the property owner must supply the Board with evidence supporting an adjustment from the current assessment.

The following are examples of evidence that *would support* an adjustment to a property's current assessment:

1. Homes of similar size, age, etc., located near the subject property that have recently sold for far less than twice the subject property's assessment.
2. Written evidence that the subject property has been listed for sale on the market for a reasonable length of time at an amount far less than twice the subject property's assessment.
3. An appraisal performed by a licensed appraiser solely to establish value. Bank appraisals used for financing or refinancing purposes will not be used. Due to varying quality of appraisers, the appraisal will be scrutinized to ensure the best comparable properties were used in the sales comparison approach and that accepted appraisal techniques were used.
4. Proof of severe structural damage or other *incurable obsolescence* to the property.
5. *External obsolescence* that affects the value of the property example: the subject house is near an airport and a loss of value has been proven in the market by the sale of similar homes in the area due to the noisy air traffic.

There are also certain items that *will not* help to get your assessment adjusted. The following are examples of these items.

1. An appraisal performed for the sole purpose of financing or refinancing. Bank appraisals such as these usually come in at 75% to 80% of market value and will not be considered by the Board.
2. Lack of general maintenance. All property owners are expected to perform general maintenance and upkeep on short-lived items on their residences, i.e. replace roof, siding, carpet, etc. The Board will not consider an adjustment to a property's assessment based on lack of general upkeep to these short-lived items.
3. The Board of Review cannot control annoying neighbors and this is not the forum for that type of discussion. Those situations are not reason for adjustment to your assessment and should be reported to the appropriate organization for action.
4. You feel your tax bill is too high. The CPI increase for 2016 is .3%. This is the amount your taxes will increase for 2016. Other factors may apply to an increase beyond that amount: New construction or modification to the home, you bought or sold your home or experienced a loss from storm or fire damage and reported it to the assessing office. Board of Review does not calculate taxes. They are here to ensure your assessment approximates 50% of the fair market value of your property.

The Board of Review will accept appeals by mail. All appeals must be in the Township Office no later than 5:00pm, March 15th. The Board of Review will hear all appeals both written and verbal. The decisions made by the Board of Review will be mailed to the petitioner no later than June 1st of the current year.

You may appeal the Board of Review decision to the Michigan Tax Tribunal in writing by May 31, 2016.