

# APPEAL PROCESS

It is the desire of the Board of Assessors to avoid appeals whenever possible. If there are serious concerns over the valuation of property, the owner should call or come by the office to discuss his/her property with a staff

## BOARD OF ASSESSORS (BOA)

- Property owner is mailed an assessment notice.
- Property owner files written appeal within 45 days of dated notice.
- The appeal must indicate if owner chooses Board of Equalization (BOE), Arbitration, Hearing Officer (HO), or Superior Court. If no selection is made, BOE will be chosen by default.
- If owner chooses Arbitration or Superior Court, skip to the section below. Request for Superior Court must be approved by the BOA.**
- Staff appraiser verifies with owner that our property record card is accurate and reviews any issues raised concerning the appeal.
- BOA reviews the appeal, renders a decision and notifies the property owner in writing within 90 days for HO appeal, and within 180 days for a BOE appeal.
- If the BOA changes the value, the owner (if dissatisfied) may appeal to the BOE or HO within 30 days after notification.
- If BOA does not change the value, the appeal is automatically forwarded to the BOE. However, if both parties agree, the appeal may go directly to Superior Court.
- The Board of Assessors has 30 days to provide notice and all necessary papers to the Clerk of Superior Court.

## BOARD OF EQUALIZATION – BOE

For Real or Personal Property

- The Clerk of Superior Court has oversight and Supervision regarding scheduling, notice of hearings, and decisions to property owner and BOA
- Owner and/or authorized agent may appear to present case.
- The Property owner will be notified of BOE decision in writing via certified mail.
- Either party may appeal to the Superior Court via a Petition for Review within 30 days of the BOE decision mailing date. The appeal is made to the BOA.

## HEARING OFFICER

Value and Uniformity Only  
For Non-Homestead Real Property valued over \$500,000.00 and/or wireless personal property valued over \$500,000.00

- The Clerk of Superior Court has oversight and Supervision regarding scheduling, notice of hearings, and decisions to property owner and BOA
- Hearing Officer shall render decision at the conclusion of the hearing.
- Property owner will be notified of decision in writing.
- Decision may be appealed to Superior Court via a Petition for Review by either party within 30 days of HO decision. The appeal is made to the BOA.

## NON-BINDING ARBITRATION

For Real or Personal Property – Value only

- Within 45 days of filing the Notice of Appeal electing Arbitration, the owner must provide a certified appraisal.
- BOA must send notice of receipt within 10 days of receiving appeal electing Arbitration. Notice will also advise of filing fees, request the certified appraisal, if not provided, and advise of the option for appeal to be sent to the BOE instead.
- If the owner fails to provide the appraisal and pay the filing fee within 45 days, the appeal is terminated unless the taxpayer requests the appeal to be sent to the BOE.
- Within 45 days of receiving the owner's certified appraisal, the BOA must accept the owner's appraisal value or reject it. If not rejected by the 45-day deadline, the certified appraisal value becomes the final value.
- The owner is responsible for the cost of certifying the Arbitration Appeal to Superior Court.
- Within 15 days of filing the Arbitration Appeal with the Appeal Administrator/clerk, the judge shall issue an order authorizing arbitration.
- Within 30 days of the appointment of the arbitrator, he/she will schedule a hearing.
- At the conclusion of the hearing, the arbitrator shall render a decision.
- The "loser" must pay the cost of the arbitrator and the court fees. The decision of the arbitrator may be appealed to Superior Court by either party via a Petition for Review.

## DOUGLAS COUNTY SUPERIOR COURT

- The appeal to Superior Court is a jury trial and the owner may wish to consider engaging a lawyer.
- If the owner is appealing, the appeal/Petition for Review must be filed with the BOA by the owner or his/her attorney.
- The party appealing the BOE/HO/Arbitrator's decision pays the filing fee (\$25) to the Clerk of Superior Court through the BOA.
- Douglas County Superior Court may require that parties appealing the decisions to go to mediation before going to trial. The cost of mediation is shared by both parties. If a settlement is not reached, the appeal goes to a Superior Court trial.

Note: This is only a summary of the appeals process.

For the complete details see O.C.G.A. § 48-5-311

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