

Iowa Establishes Property Assessment Appeal Board (PAAB)

In 2007 the Iowa Legislature created a new 3-member Property Assessment Appeal Board to hear challenges from the local county board of reviews. The PAAB was established to speed up the overall appeal process and set fair and equitable values on all property that is appealed to them. Parties may still seek judicial review at the District Court, however doing so would forego their right to file with the PAAB. Alternatively, if a party elects to file with the PAAB, any subsequent appeal to the District Court would be limited to errors of law.

The PAAB is similar to other boards or panels that have been established by other states in that its sole purpose is to hear property tax appeals. In addition to speeding up the appeal process, board members have valuation backgrounds and are well acquainted with property tax code to focus on the issue(s) at hand. Many times, District Court judges and county attorneys are overburdened with criminal/civil cases, and therefore have little to no experience with property tax or valuation arguments. As a result, appeals filed to the District Court can take years to resolve. Further, avoiding District Court helps prevent legal costs associated with lengthy litigation.

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