



Eddie Cook

Maricopa County Assessor

2025 VALUATION, APPEAL & TAXATION PROCESS

Dear Property Owner,

The appeal process in Arizona allows a property owner to request a review of the Assessor's determination of the Full Cash Value (FCV) and legal classification of the property, but not the Limited Property Value (LPV).

In 2015, Proposition 117, a voter-approved initiative in 2012, limited the LPV increase to 5% per year and designated the LPV as the sole value used to calculate property taxes. While your FCV may increase drastically due to market conditions, your LPV increase is limited to 5% each year unless there has been a significant addition or deletion to your property or a change in the property's use.

To review the appeal process, let's look at a simplified timeline for the Assessor's 2025 Notice of Value (NOV) and the Treasurer's 2025 property tax bill.

Market Conditions: The Assessor reviews the market conditions from the middle of 2022 to middle of 2023 to determine the property valuation as of January 1, 2024. Property values are determined almost a year and a half before the Treasurer's Office sends your property tax bill.

Notice of Value (NOV): The Assessor is statutorily obligated to send your NOV between January 1- March 1 every year. The 2025 Notice of Value was mailed on February 23, 2024.

Tax Bill: The Maricopa County Treasurer will issue 2025 property tax bills in the fall of 2025.

There are several ways to appeal your property valuation:

Assessor Level Appeal

If a property owner believes their property is improperly valued or misclassified, they have the right to file an appeal. Property owners or their representatives can now complete appeals online at mccassessor.maricopa.gov.

Appeal Deadline: The Petition for Review of Real Property Valuation must be filed within 60 days from the date the Assessor mailed the Notice of Value. This year, the deadline to file an appeal of the 2025 FCV is April 23, 2024. The Assessor's Office must answer all NOV appeals on or before August 15, 2024.

If the property owner is not satisfied with the Assessor's decision, they may file an appeal with the State Board of Equalization within 25 days from the Assessor's decision.

State Board of Equalization (SBOE)

At the SBOE level, a hearing will be scheduled, and the issue will be brought in front of an appointed hearing officer(s) who hears from both the property owner and the Assessor's Office. The SBOE makes the final decision.

SBOE Deadline: The SBOE must provide decisions to property owners for the 2025 NOV on or before October 16, 2024. More information can be found at sboe.state.az.us.

Appeals to the Assessor and/or appeals to the SBOE are considered administrative appeals.

Tax Court

You have the right to file an appeal with the Arizona Superior Court - either as a tax court case or small claims case - if you missed the Assessor's Office deadline, are appealing the Assessor's or SBOE decision, or wish to bypass the administrative process altogether.

Small claims cases can address appeals on all owner-occupied residential property and on any type of property that is valued under two million dollars. Commercial properties, vacant land, agricultural properties valued over two million dollars, and residential properties that are not the owner's primary residence are heard as a tax court case.

Deadlines: You must file on or before December 15 of the same year you received your Notice of Value. If you file an administrative appeal and wish to appeal the Assessor's decision or the SBOE decision, you must file your court appeal within 60 days following the most recent administrative decision.

By law, the Assessor and tax court are only able to accept Notice of Value appeals for the current valuation year (2025) and only if filed before the deadlines noted above.

Information on this process can be found:

Tax or small claims court: Call 602-506-8297

| Superior Court: superiorcourt.maricopa.gov

Once the appeals process is complete, the Assessor makes corrections to the tax roll based upon the appeal decisions and sends the values to each taxing jurisdiction (cities, schools, community colleges, and special districts such as fire and health). Each jurisdiction listed must publish a budget that estimates their spending, what they expect to collect in taxes, and hold hearings to solicit feedback.

There are two exceptions to appeal deadlines.

1. You may receive a Notice of Change from the Assessor's Office due to new construction, additions to or deletions from parcels, or changes in property use that occur after September 30, 2023, and before October 1, 2024. If this occurs, you may file an appeal with the SBOE within 25 days after the Notice of Change mail date. Any appeal of the SBOE decision shall be filed in court within 60 days after the mailing of the decision.
2. A new property owner that acquires a property after December 15, 2023, and whose value or legal classification was not appealed by the former owner of the property may appeal the valuation or legal classification to the court before December 15, 2024.

We hope that this letter has clarified property valuation, and the appeal and taxation processes for you. If you have any questions or need further assistance, please call my office at 602.506.3406, and a member of my team will be happy to assist you.

Thank you for the opportunity to serve you.

Eddie Cook

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