

2025 City of Dover Board of Assessment Appeals

INSTRUCTIONS FOR FILING PETITION OF APPEAL OF A CHANGE OF ASSESSMENT

1. Filing Date

All appeals must be returned to the Tax Office by 5:00 PM on April 30, 2025. Postmark **will not** be accepted. Exceptions **cannot** be made.

2. Separate Appeals

Separate appeals must be filed for each parcel.

3. Filing of Petition

The original petition must be filed with the City of Dover Tax Office.

- (a) A copy must be served upon the City of Dover Tax Office or, in the event of a municipal appeal, served upon the taxpayer.
- (b) A copy should be retained by the petitioner.
- (c) Any supporting documents attached to the original petition must also be attached to any copies made.

4. Adjournments

No adjournments will be granted except for extraordinary reasons. If possible, requests for adjournments are to be submitted in writing well in advance of the hearing date.

5. Representation at Hearing

- (a) A petitioner must be present at the hearing or be represented by an Attorney-at-Law admitted to practice in the State of Delaware.
- (b) If the petitioner is a corporation, an officer of the corporation must appear personally.

6. Supporting Proof and Procedures

If you are appealing a change of assessment, you will be required, at the time of the hearing, to present evidence from which the Board can determine the market value of your property as it stood on January 1, 2020.

(a) APPRAISALS

- 1. A party intending to rely on expert testimony must provide the Board with a written appraisal report for the Assessor and each commissioner **at least three calendar days prior to the hearing.** If an appraisal is to be used as evidence, it must be in conformance with the "Uniform Standards of Professional Appraisal Practice (USPAP)" the appraiser must be present to testify to his report.
- 2. If the City intends to rely on its Assessor, City Manager and / or his / her designee or a representative of the city authorized revaluation company as its expert and if such testimony will involve data and analysis which is not reflected on the property record card, the City must provide the Board and each commissioner copies of the written report reflecting such data and analyses and one copy to each opposing party **at least three calendar days prior to the hearing.**
- 3. The Board in its discretion and in the interest of justice may waive the requirements for the submission of written reports.

4. At the request of the petitioner, the City must also provide a copy of the property record card for the property under appeal **at least three calendar days prior to the hearing.**

(b) COMPARABLE SALES

Please provide no more than 3 comparable properties that you believe are located in your neighborhood, **no more than 3 calendar days prior to the hearing** if not included in petition of appeal. The information regarding each comparable sale shall include the street address, sale price and sale date.

Note: COMPARABLE SALES OF REAL PROPERTY ARE ACCEPTABLE EVIDENCE OF MARKET VALUE
COMPARABLE **ASSESSMENTS** ARE UNACCEPTABLE AS EVIDENCE OF VALUE.

(c) STATEMENT ACCOMPANYING PETITION OF APPEAL FOR INCOME PRODUCING PROPERTIES

An itemized statement showing the amount and source of all income and expenses with respect to such property for the most recently completed accounting year and for such additional year as the Board may request should be attached to the petition of appeal in the case of income-producing properties.

(d) OTHER DATA

Subject to the Board's discretion, you may present other relevant information concerning the property under appeal, such as photographs, survey, construction cost data, etc.

7. SIGNATURE AND CERTIFICATION OF SERVICE

The signature of the petitioner or the petitioner's attorney is required on the petition. The Certification of Service of the copies to the City of Dover Tax Office (or to the taxpayer in the case of a municipal appeal) must be filled out and signed by the person making service.

8. SETTLEMENTS/STIPULATIONS

A settlement agreed upon between the petitioner and respondent must be approved by the Board and must reflect whether the Assessor, City Manager and / or his / her designee or the representative of the city authorized revaluation company agrees with the settlement. Proposed stipulations/settlement must be executed on forms available from the City of Dover Tax Office. If the Board approves the settlement, it will enter judgment incorporating the settlement. If the Board disapproves the settlement, the Board will notify the parties of the denial and will schedule a hearing of appeal.

RETURN ORIGINAL COPY TO: CITY OF DOVER
Tax Office
5 E Reed Street
P.O. Box 475
Dover, DE 19903
(302)736-7022