

**APPEAL TO THE CHEROKEE COUNTY BOARD OF EQUALIZATION AND REVIEW**  
**75 PEACHTREE ST. SUITE 232 MURPHY, NC 28906**  
**(828) 835-3296, Option #3**

By State Law, Cherokee County assessed real estate values reflect the market value as of January 1, 2020, which is the date of the last county-wide revaluation. Any inflation, deflation or other economic changes occurring after this date do not affect the assessed value of the property and cannot be lawfully considered when reviewing the value for adjustment.

I HEREBY REQUEST A HEARING BEFORE THE Cherokee County Board of Equalization and Review  
to appeal the 20\_\_\_\_\_ tax appraisal of the following property:

Parcel ID (PIN) \_\_\_\_\_ Appealed by \_\_\_\_\_

Property Address \_\_\_\_\_

Current Owner \_\_\_\_\_

Mailing Address \_\_\_\_\_

Reason for Appeal \_\_\_\_\_

\_\_\_\_\_

Assessed Value Being Appealed \_\_\_\_\_

Would you like an appraiser to come and visit your property? \_\_\_\_\_ If yes, Best times \_\_\_\_\_

In your opinion, what is the fair market value of the property? \_\_\_\_\_

Date Property was purchased \_\_\_\_\_ Purchase Price \_\_\_\_\_

Cost of improvements added or removed from property since purchase \_\_\_\_\_

Do you have information about the property that the Tax Office may not have that would affect its value? \_\_\_\_\_

If yes, please explain \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Examples include non-perking lot, non-buildable lot, demolition, etc. Please include documentation to support your claim

Is the property currently for sale?  Yes  No What is the asking price? \_\_\_\_\_

Has an independent appraisal been made of this property?  Yes  No

When? \_\_\_\_\_ By Whom \_\_\_\_\_ Appraised Value \_\_\_\_\_

Note: If income producing property, includes the three most current years income and expense information.  
Note: Appellants who do not hold an ownership interest in the subject property must file with the Office of Assessor an approved Power Of Attorney form signed by the owner(s).

I HEREBY CERTIFY THAT THE ABOVE STATEMENTS ARE TRUE AND CORRECT:

\_\_\_\_\_  
Appellant's Signature Date Phone Number

**OFFICE USE ONLY**

Assessor's Recommendation \_\_\_\_\_  
\_\_\_\_\_

Assessor's Office Reviewer \_\_\_\_\_ Date \_\_\_\_\_

Date/Time/Location of Hearing \_\_\_\_\_

Vote by Board of Equalization and Review-Decision indicated below:

- Make no change in value
- Reduce Value to \_\_\_\_\_
- Increase Value to \_\_\_\_\_
- Other \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature of Board of E&R Chairman

\_\_\_\_\_  
Date of Action