



Board Orders



What are we doing?

Badly written orders (whether they are confusing, illogical or simply unsupported) increase the possibility the decision will be overturned and may make the parties more inclined to appeal a decision.

It's not
FAIR!

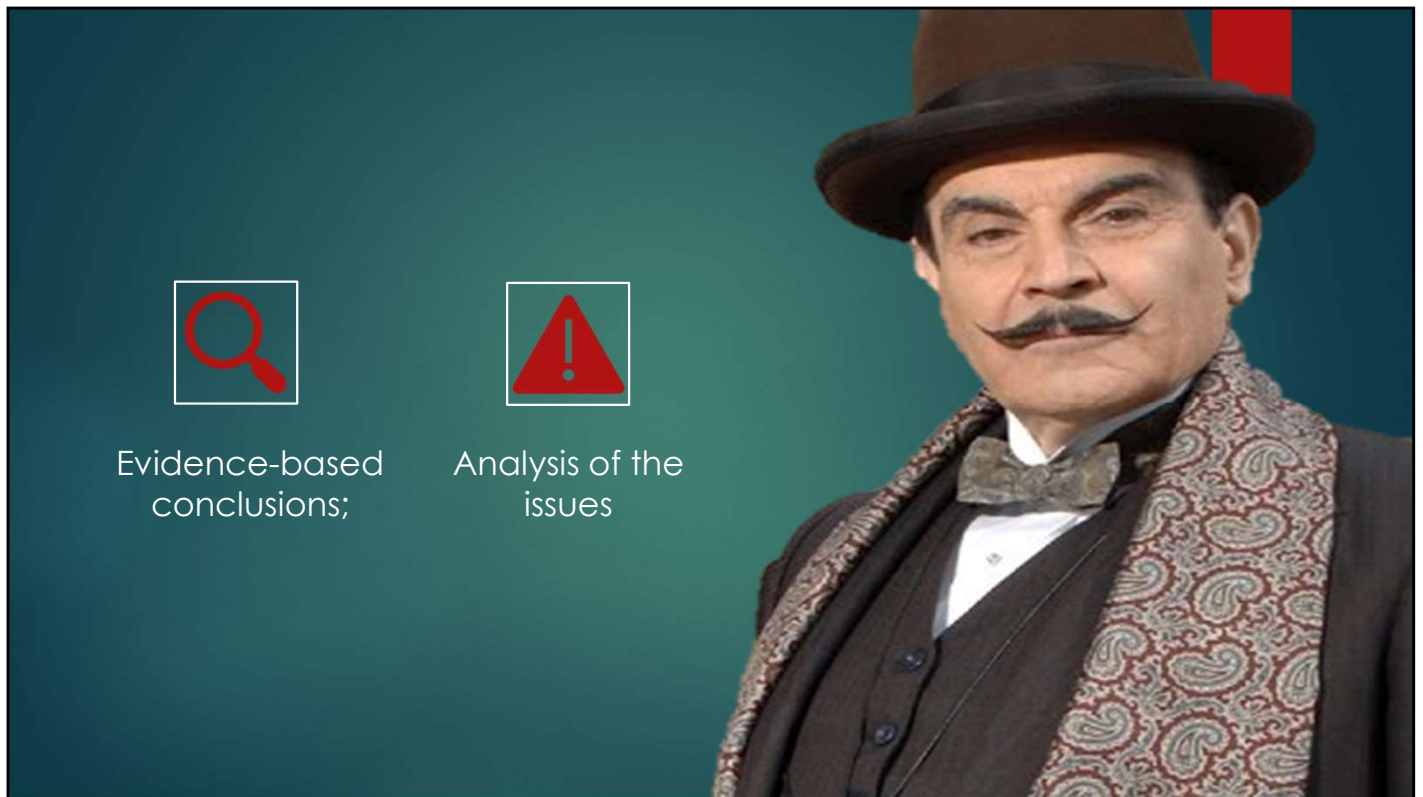


Clearly and concisely explain the rationale of the decision so anyone is able to understand why and how a particular result was reached.

Provide the parties critical information as to why the Board decided as it did. Aim to include a full discussion of the case, the issues, the facts, and the reasoning applied to resolve the controversy.

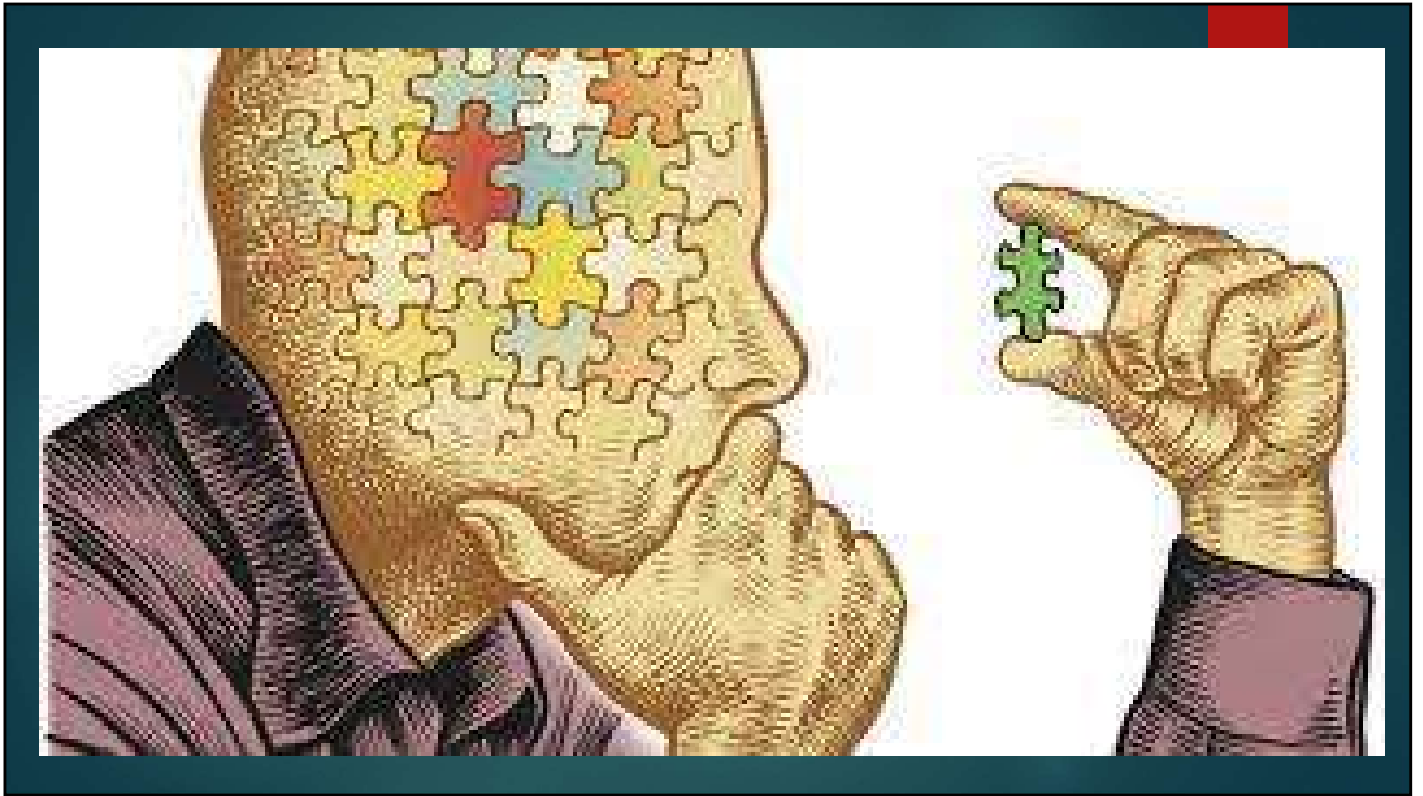


- Opening: who, what, when, where, why, and how.
- Summary of the Issues: address any claim, defense, error or objection.
- Recitation of facts: Focusing on facts to correctly describe the arguments in support of each party's position on each issue, and to give clear reasons justifying the result.
- Analysis of issues: detailed analysis of the issues and the rationale for the outcome.
- Conclusion/Decision: identify which aspects of the Assessors determination have been sustained, reversed, or modified.



Decisions are not negotiable.

- There is currently no law requiring boards to reconsider their determinations when asked to do so by one of the parties to an appeal.
- However, there is no prohibition in statute or rule for a board to consider other requests or develop their own policy regarding reconsiderations.
- The Department has advised boards that they may choose to accept and review requests for reconsideration.
- Reconsiderations should be processed only to correct an egregious error.
- The most accepted procedure with respect to such a request remains for the aggrieved party to appeal the local board's determination to the State Board of Tax Appeals.





Wrap-up & Evaluations