

# APPEALS STATISTICS 1992-1998

Assessment Year:	1992	1993	1994	1995	1996	1997	1998*	Total 1992-98	Average
<b>COUNTY BOARD OF EQUALIZATION</b>									
Residential appeals	11,629	2,547	5,986	1,534	3,683	3,746	3,174	32,299	4,614
Commercial appeals	6,688	1,137	3,048	1,162	1,780	1,211	1,180	16,206	2,315
Total local appeals	18,317	3,684	9,034	2,696	5,463	4,957	4,354	48,505	6,929
Appeals withdrawn or agreed by stipulation	(2,717)	(600)	(2,378)	(947)	(1,814)	(1,511)	(1,034)	(11,001)	(1,572)
Net appeals heard by board:	<b>15,600</b>	<b>3,084</b>	<b>6,656</b>	<b>1,749</b>	<b>3,649</b>	<b>3,446</b>	<b>3,320</b>	<b>37,504</b>	<b>5,358</b>
Percent reduced by Assessor recommendation	22%	33%	25%	27%	27%	23%	34%	25%	-
Percent reduced by Board action	38%	29%	30%	28%	25%	24%	26%	31%	-
Percent unchanged	40%	38%	45%	45%	48%	53%	40%	43%	-
Dollar reduction from local appeals (\$millions)	(\$811.0)	(\$184.1)	(\$571.4)	(\$163.8)	(\$209.7)	(\$151.5)	(\$60.1)	(\$2,151.6)	(\$307.4)
<b>STATE BOARD OF TAX APPEALS</b>									
Residential appeals	905	142	498	123	350	354	104	2,476	354
Commercial appeals	837	112	454	372	320	209	60	2,364	338
Total state appeals	<b>1,742</b>	<b>254</b>	<b>952</b>	<b>495</b>	<b>670</b>	<b>563</b>	<b>164</b>	<b>4,840</b>	<b>691</b>
Percent changed by Assessor recommendation	42%	58%	31%	43%	24%	18%	20%	33%	-
Percent changed by Board action	25%	21%	34%	17%	18%	33%	20%	27%	-
Percent unchanged	33%	21%	35%	40%	58%	49%	60%	40%	-
Dollar change from state appeals (\$millions)	(\$84.8)	(\$9.7)	(\$79.7)	(\$31.8)	(\$37.8)	\$6.5	(\$0.2)	(\$237.5)	(\$33.9)
<b>TOTALS: STATE AND LOCAL</b>									
Total Residential appeals	12,534	2,689	6,484	1,657	4,033	4,100	3,278	34,775	4,968
Total Commercial appeals	7,525	1,249	3,502	1,534	2,100	1,420	1,240	18,570	2,653
Grand Total Appeals	<b>20,059</b>	<b>3,938</b>	<b>9,986</b>	<b>3,191</b>	<b>6,133</b>	<b>5,520</b>	<b>4,518</b>	<b>53,345</b>	<b>7,621</b>
Grand total dollar change from appeals (\$millions)	(\$895.8)	(\$193.8)	(\$651.1)	(\$195.6)	(\$247.5)	(\$145.0)	(\$60.3)	(\$2,389.1)	(\$341.3)

\* Only 38% of 1998 cases decided at printing