

APPEALS STATISTICS 1992-1999

Assessment Year:	1992	1993	1994	1995	1996	1997	1998	1999*	Total 1992-99	Average
COUNTY BOARD OF EQUALIZATION										
Residential appeals	11,629	2,547	5,986	1,534	3,683	3,746	3,176	3,130	35,431	4,429
Commercial appeals	6,688	1,137	3,048	1,162	1,780	1,211	1,192	1,198	17,416	2,177
Total local appeals	18,317	3,684	9,034	2,696	5,463	4,957	4,368	4,328	52,847	6,606
Appeals withdrawn or agreed by stipulation	(2,717)	(600)	(2,378)	(947)	(1,814)	(1,511)	(1,509)	(703)	(12,179)	(1,522)
Net appeals heard by board:	15,600	3,084	6,656	1,749	3,649	3,446	2,859	3,625	40,668	5,084
Percent reduced by Assessor recommendation	22%	33%	25%	27%	27%	23%	30%	25%	25%	-
Percent reduced by Board action	38%	29%	30%	28%	25%	24%	24%	20%	30%	-
Percent unchanged	40%	38%	45%	45%	48%	53%	46%	55%	45%	-
Dollar reduction from local appeals (\$millions)	(\$811.0)	(\$184.1)	(\$571.4)	(\$163.8)	(\$209.7)	(\$151.5)	(\$132.7)	(\$30.3)	(\$2,255)	(\$282)
STATE BOARD OF TAX APPEALS										
Residential appeals	905	142	498	123	350	354	292	59	2,723	340
Commercial appeals	837	112	454	372	320	209	188	55	2,547	318
Total state appeals	1,742	254	952	495	670	563	480	114	5,270	659
Percent changed by Assessor recommendation	42%	58%	31%	43%	24%	18%	25%	0%	30%	-
Percent changed by Board action	25%	21%	34%	17%	18%	33%	30%	0%	29%	-
Percent unchanged	33%	21%	35%	40%	58%	49%	45%	100%	41%	-
Dollar change from state appeals (\$millions)	(\$84.8)	(\$9.7)	(\$79.7)	(\$31.8)	(\$37.8)	\$6.5	(\$1.4)	\$0.0	(\$238.7)	(\$29.8)
TOTALS: STATE AND LOCAL										
Total Residential appeals	12,534	2,689	6,484	1,657	4,033	4,100	3,468	3,189	38,154	4,769
Total Commercial appeals	7,525	1,249	3,502	1,534	2,100	1,420	1,380	1,253	19,963	2,495
Grand Total Appeals	20,059	3,938	9,986	3,191	6,133	5,520	4,848	4,442	58,117	7,265
Grand total dollar change from appeals (\$millions)	(\$895.8)	(\$193.8)	(\$651.1)	(\$195.6)	(\$247.5)	(\$145.0)	(\$134.1)	(\$30.3)	(\$2,493.2)	(\$311.7)

* 43% of 1999 local cases and 1% of state cases decided at printing