

**NOTICE TO PROPERTY OWNER OF FINAL DECISION  
OF BOARD OF ASSESSMENT APPEALS**



Taxpayer's Name	Date, 20_____
Mailing Address	Taxing District
	Address of Property Being Appealed <i>(if different from mailing address)</i>

Notice is hereby given in accordance with Kentucky Revised Statute 131.340 of the final decision of the Board of Assessment Appeals in your real estate assessment for the year \_\_\_\_\_.

PVA Assessment \_\_\_\_\_

Taxpayer's Assessment \_\_\_\_\_

Board of Assessment Appeals' Decision \_\_\_\_\_

No Change from PVA Assessment

Justification of Ruling by Board:

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Factual evidence presented by property owner as requested under KRS 133.120(3).

- Mortgage    
 Insurance Policy    
 Recent Appraisal    
 Sales of Similar Property  
 Other (specify) \_\_\_\_\_

Property owner **did not** furnish factual evidence.

We, the undersigned, affirm that the above statements are to the best of our knowledge and belief, true and correct.

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Board Members' Signatures

*(See the reverse side for instructions on how to appeal to the Kentucky Board of Tax Appeals)*

## INSTRUCTIONS

An appeal of the final decision of the Board of Assessment Appeals may be made to the Kentucky Board of Tax Appeals (KBTA) within 30 days of the date this decision of the Board of Assessment Appeals was mailed. This notice is required to be mailed by the county clerk by certified mail within three working days of the date of the final decision.

To timely file an appeal with the KBTA, the taxpayer must:

- (1) Prepare a signed letter outlining the reason for the appeal.
- (2) Describe the property being appealed (i.e., farm, commercial, residential, lot).
- (3) File the original and two copies of the letter and three copies of the final decision of the local board with the KBTA. The mailing address is:

Kentucky Board of Tax Appeals  
132 Brighton Park Boulevard  
Frankfort, KY 40601

**NOTE:** In accordance with Supreme Court Rule 3.020, if the appealing party is a corporation, trust, estate, partnership, joint venture, LLC, or any other artificial legal entity, the entity must be represented by an attorney on all matters before the Board, including the filing of the petition of appeal. If the petition of appeal is filed by a non-attorney representative for the legal entity, the appeal will be dismissed by the Board.

If you desire to appeal the assessed value of more than one property, send a separate appeal letter for each parcel to the KBTA. The appeal must be actually received by the KBTA in its office 30 days from the date of mailing of this final decision as evidenced by the postmark.

**Any taxpayer failing to appear before the local board, either in person or by a designated representative, shall not be eligible to appeal directly to the KBTA (KRS 133.120(10)).**

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I hereby certify that the values listed above represent the final decision of the County Board of Assessment appeals as shown on the minutes of the Board of Assessment Appeals.

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County Clerk