

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



\_\_\_\_\_, 20\_\_\_\_  
Taxpayer's Name/Authorized Representative \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
Mailing Address \_\_\_\_\_ Property Address (if different from mailing address) \_\_\_\_\_

\_\_\_\_\_  
Parcel ID / Property Class / Taxing Districts City/School \_\_\_\_\_

Notice is hereby given in accordance with Kentucky Revised Statute 49.220 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:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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.

Board Members' Signatures

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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.

\_\_\_\_\_  
\_\_\_\_\_ County Clerk

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

## INSTRUCTIONS

If you are dissatisfied with the decision made by the County Board of Assessment Appeals, you may continue your appeal with the Kentucky Board of Tax Appeals (KBTA). Within thirty (30) days of the issuance date of this notice you received from the County Board of Assessment Appeals you must prepare a written petition of appeal that contains the following:

- A statement of all relevant issues and facts of law;
- A statement certifying that the information contained in the petition is true and correct to the best of the petitioner's knowledge;
- The petitioner's mailing address, telephone number and e-mail address; and
- The signature of the petitioner.

If the petitioner is represented by an attorney, then the attorney's name, mailing address, telephone number and e-mail address must also be included in the petition of appeal.

In addition to the petition of appeal, a copy of the final ruling of the County Board of Assessment Appeals (this notice form) must also be submitted.

The petition of appeal and copy of the final ruling can be filed in person or mailed to the following address:

Kentucky Board of Tax Appeals  
500 Mero Street  
Frankfort, KY 40601

This information can also be e-mailed to the KBTA at [taxappeals@ky.gov](mailto:taxappeals@ky.gov).

For more information about the filing process and additional rules governing proceedings before the KBTA, please refer to Kentucky Administrative Regulation 802 KAR 1:010 at the following website address: <http://www.legislature.ky.gov/law/kar/802/001/010.pdf>.

**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 Commission.

If you desire to appeal the assessed value of more than one property, send a separate Petition of Appeal for each parcel to the KBTA.

**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)).**