



**2022-2023 INFORMAL REQUEST FOR DECLINE IN MARKET VALUE REVIEW**

California State Revenue and Taxation Code, Section 51 authorizes the Assessor to temporarily lower the assessed value of any real property when the assessed value is greater than the market value as of the January 1<sup>st</sup> lien date. If you have evidence that the market value of your property as of **January 1, 2022** is less than the assessed value, you may provide the information below and return this request to the Assessor’s Office by **September 15, 2022**. Please provide sales that sold as close to **January 1, 2022** as possible, but no later than **March 31, 2022**. For additional information you may contact our office at (209) 468-2658.

Complete all the information below

**1. Owner Information**

Assessment Number \_\_\_\_\_ Bldg Square Feet \_\_\_\_\_  
 Owner’s Name \_\_\_\_\_ Daytime Phone (\_\_\_\_) \_\_\_\_\_  
 Property Address \_\_\_\_\_  
 Mailing Address \_\_\_\_\_  
 Property Purchased On \_\_\_\_\_ Purchase Price \$ \_\_\_\_\_  
 Your opinion of market value as of January 1, 2022 \$ \_\_\_\_\_ 2022 Assessed Value \_\_\_\_\_  
 Describe the condition of this property on January 1, 2022 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

If this is an income producing property, attach verified current operating statement and rent roll.

**2. Comparable Market Data Information**

Sale	Address or Asmt#	Sale Date (Must be prior to March 31, 2022)	Sales Price	Square Feet	Description (Single or Multi Family: building size, year built, # bedrooms & baths, # of units if multi-family, proximity. Commercial/Industrial: income, building and land size, zoning, proximity)	Condition
a.						
b.						
c.						

**3. Applicant Signature (required on all requests)**

\_\_\_\_\_ Date \_\_\_\_\_

*If you have not received a response to this informal request from our office by the assessment appeals deadline or do not agree with the response, you must file a timely Assessment Appeal Application in order to protect your appeal rights.*

**Assessment Appeals**

The Assessment Appeals Board (AAB) is an independent body established to resolve differences of opinion of value between the Assessor and property owners. To have your issue heard before the Board, you must file a timely Assessment Appeal Application. These forms are available through, and must be filed with, the Clerk of the Board of Supervisors' Office. The forms may be downloaded from [www.sjgov.org](http://www.sjgov.org) or by calling (209) 468-2350. **The appeal filing period for the 2022-2023 tax year is between July 1, 2022 and November 30, 2022.**