

## **Wyandotte County Appraiser's Office**

Matthew Willard, RMA, AAS, CPM County Appraiser

## Purposed of an appeal:

If there are issues with your home that would affect the value or your ability to sell at what the County has appraised your home for or you are aware of market information that you would like the county to consider, then you are encouraged to file an appeal. The Appraiser's Office, however, cannot adjust the amount of taxes you pay.

The purpose of an appeal is to establish the fair market value of property where there is a difference in opinion of value. Having an appeal will never result in an increase in value for that valuation year. It could impact the following year as the appraiser must list what is there as of January 1<sup>st</sup> each year.

There is no guarantee that a reduction will occur as a result of having an appeal.

This is not an adversarial process. It is very informal and we will correct values as needed.

Only one appeal per tax year per taxpayer is permitted.

## What to expect at the informal appeal meeting:

If after receiving your Annual Notice of Valuation and Classification, you feel the value is more or less than you would reasonably get if you sold your property or if there are inconsistencies in the data, you should consider an appeal.

Once you have filed an appeal with the county (by mail, in person, online, or email), we will mail you a confirmation letter of your hearing date and time. A generic appeal questionnaire will also be provided. The goal of this questionnaire is to help prepare you for a considerable number of topics the appraiser is going to discuss with you at your upcoming appeal.

Each hearing lasts approximately 20 minutes and is held with an appraiser in our office. These are very informal meetings with a goal of making sure the property is listed correctly and appraised at Fair Market value for that year. The appraiser will go over your property and valuation information with you. The appraiser will also review any documentation you would like to provide to the county; however, you do not need to bring anything to have a successful appeal hearing.

A large part of the appeal meeting will be the appraiser going over how the county has your property is listed. This includes but is not limited to bedroom counts, living area, condition, quality of construction, home components, and so. These characteristics are listed as of how the property stood January 1<sup>st</sup> and can be found on our Property Search site.

Major changes to structure sizes, finished basement, and condition may require an on-site inspection of your property before any adjustments can be made.

After the appeal concludes, the appraiser will review all documentation and notes from the hearing. They will make a recommendation which will be reviewed a senior staff member. After the appeal has been reviewed, you will be mailed a result letter letting you know the results of the hearing. This

will be done on or before May 20<sup>th</sup>. If you do not agree with the decision, there are additional appeal rights on the back of the result letter.

## What should you submit for your appeal meeting?

Nothing is required, however when appealing the classification of a property, the burden of proof is on the owner of the property. The key to any successful informal meeting is the presentation of well-organized documentation that supports your opinion of value and/or classification\*. Listed below are several examples of documentation that we have found to be most helpful in supporting your value or classification appeal(s). The information will vary depending upon the property type as we have it classified. (i.e., Residential, Commercial, Vacant Land, Agricultural Use)

\*Documentation provided for the informal meeting will be reviewed and considered by the Wyandotte County Appraiser's Office. The presentation of documentation at the time of the informal meeting by the owner will not automatically result in a reduction in value or a change in classification.

The best way to submit photos or **documents** is at the time you file your appeal. The Appraiser's Office cannot accept evidence in the form of video files, CDs, HEIC extensions, Google Drive links, or DVDs. Additionally, our staff cannot retrieve evidence off of electronic devices on your behalf. The online appeal filing option allows for photo/document uploads. If you were unable to submit your photos or documentation at the time you filed your appeal, those items can be submitted by mail, hand delivered or online at <a href="https://www.wycokck.org/UDFAA">www.wycokck.org/UDFAA</a> using the Document Upload option. Please label all documentation with the property address, or parcel number. <a href="https://www.wycokck.org/udfaa.">Please submit your documentation only once and in one submission.</a>

Photos of your home should include one of the entire house, as well as detailed photos of any damage to the structure or anything else that you think would affect the value. Only one photo of each issue you are having is needed. The hearing officer will let you know if more photos are needed.

If you know of any similar homes that have sold in your neighborhood within the last 2 years, submit that information including the addresses of those properties.

Recent estimate for repairs of structural or other damage to your home, submit copies of those estimates. If the property is newly built, information pertaining to the cost to construct the improvement(s), such as receipts and/or contracts.

A recent fee appraisal on your home, or if you have purchased it recently (within the last twelve months), have a sales contract and/or closing statement, those documents may be helpful in supporting your market value request.

Property owners can access their own and surrounding properties property record cards by visiting the County's property search at <a href="https://www.wycokck.org/appraiser">www.wycokck.org/appraiser</a> and click on the "Property Search" link.

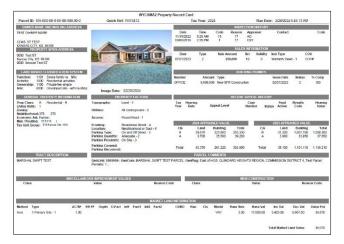
If requesting information from the county such as area sales data for your appeal, submit the request at <a href="https://www.nextrequest.com">www.nextrequest.com</a>.

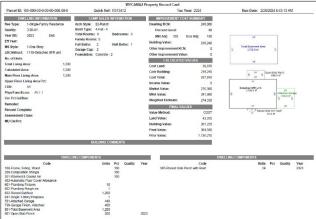
The appeal questionnaire sent with your confirmation letter.

## Preparing for your appeal

Review your Property Record Card (PRC) and Comparable Sales Report. If you see any information that you feel is not correct on your property, let the appraiser know during the appeal.

PRC: Lists all the property data characteristics the county has for your property.





**Comparable Sales Report:** Displays the property's valuation information and property characteristics that are impactful to the valuation. Comparable Sales Reports are only available for properties that have residence on them.



To access these documents, use one of the following:

- Visit our Property Search website at: <a href="https://appr.wycokck.org">https://appr.wycokck.org</a>
- Visit the Appraiser's Office webpage on the UG's site at:
  <a href="https://www.wycokck.org/Departments/Appraisers-Office">https://www.wycokck.org/Departments/Appraisers-Office</a>, then scroll down and select the Property Search button
- Reach out to the Appraiser's Office at 913-573-8400 or email: wycoappraiser@wycokck.org
- Scan this QR code:



## Comparable Sales Information

#### APPRAISER'S CAN CONTROL

- if sale will be used as comparable for other properties
- validation selection based upon review
- time adjustments if needed
- Model and Neighborhood boundary lines

#### APPRAISER'S CANNOT CONTROL

- · who purchases the property
- sale price of the property
- how many properties sell in a certain area
- Updates to the property not disclosed

A property must have sold in order to be used as a comparable.

No two properties are alike 99% of the time which is why adjustments are made for the differences on each home's Comparable Sales report. Adjustments are made for size, age, location, condition, and bedrooms just to name a few. The amount of these adjustments are determined by sales within the model area.

The county reviews all the sales that occur in Wyandotte County each year.

In Kansas, a property's sale price information is confidential and may only be requested through the course of an appeal.

Most comparable sales reports will have sales from other nearby subdivisions or neighborhoods as there are not enough sales in most subdivisions to pull 5 comparables from. Regardless, the county is required to establish a comparable sales value on each residence.

Market conditions change every year, this is the main reason why property values change every year as of January 1<sup>st</sup>.

Your Comparable Cales report is available through the county's Property Search site, click <u>here</u> to launch.

Similar properties are valued based upon geographical areas. These properties are grouped by subdivision then neighborhood then neighborhood group then market area (model). Properties are not compared to other properties outside of these geographical model boundaries. See the Model map on the following page.

The neighborhood number for your property within the Model area can be found on a number of our documents:

# Back of Valuation Notice



#### **Property Record Card**

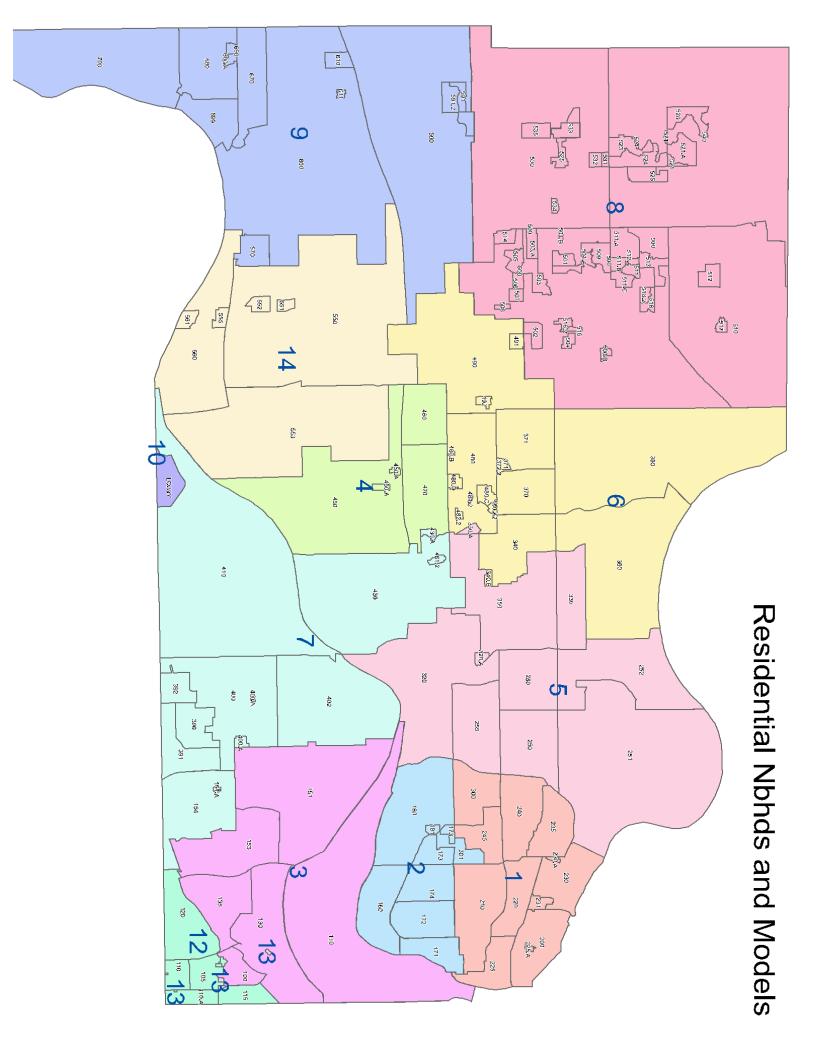


#### Property Search site



# Comparable Sales Report





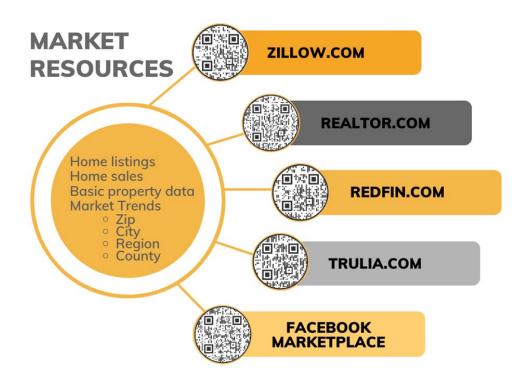
## Comparable Sales Information

List any sales you would like the county to consider for this valuation year							
Property Address of Sale	Sale Date	Sale Price	rice Consideration Reason				

The county will attempt to use any comparable sales that you provide as long as they meet the parameters:

- Sold within 24 months of January 1<sup>st</sup> of that valuation year
- Was a valid, open market transaction, the sale price was based off market conditions
- Falls within the property's Model area boundaries

There are numerous free market data resource websites available to the public. The QR codes and URL names are resources commonly referenced by community members that we have engaged with. Local Real Estate agents are also a great resource.



## **How to Read the Comparable Sales Report**

During the valuation of a property a document called a Comparable Sales Report is created. This report shows the Cost and Sales Comparison Approaches that are used to determine the value of your home. This sheet is often referred to as the "comp sheet".

Your property is called the "Subject" property and is listed on the left side of the comp sheet. Your property characteristics are listed from top to bottom. The comparable properties are listed to the right of the subject in the columns labeled "Comp 1, Comp 2," etc. The property characteristics for each of the comparable sales are also listed from top to bottom.

**NBHD/Grp/Mkt Area:** Neighborhood depicts the different areas that homes are grouped into. The neighborhood that your property is valued in may not be just a radius around your home but also other areas that have similar type homes and similar market desirability's.

**Function/Struct/Unit:** Function describes the main use of the property. Struct describes what type of dwelling it is. Due to size limitations, both fields are displayed by Code. Unit depicts how many residences reside on the property.

Primary Acres: Total number of acres on the property. This does not include land devoted to Ag Use.

Year Built/Rmd Yr/Rsn: This is the actual year constructed or the best estimate possible based upon information in county records, from interviews with residents or from known construction dates of other dwellings in the area. Rmd Yr is the year in which the structure was remodeled in full or part and Rsn is the type of work that was done.

**Arch Style:** Architectural style describes the style of home that you own. Architectural styles are divided up into several categories such as Bi-level, Split-level, Ranch, Conventional, Modern, Earth Contact, Bungalow, Old Style, Traditional, Manufactured Home, Duplex, Condo, Reverse 1 ½, and Geodesic Dome.

**Quality/CDU/PhyCond:** Quality is based on the construction methods and materials that were originally utilized build the home. CDU is the Condition, Desirability, and Utility of the home. CDU is a conditional, functional, locational rating based on the market area the property is located in. PhyCond describes the overall phys condition of the property compared to other properties of similar age.

**Bed/FBath/HBath/#Fix:** This is a listing of the number of bedrooms, full bathrooms, half bathrooms, and total plumbing fixtures for the entire dwelling. Examples of plumbing fixtures include sinks, tubs, showers, toilets, water heaters, laundry sinks, wet bars, etc.

Bedrooms are independent areas enclosed for sleeping purposes and having a walk-in or reach-in closet. This will include bedrooms converted into dens, offices, dressing rooms, children's playrooms or nurseries and include basement and or attic bedrooms.

HVAC: This indicates the type of heating and cooling system utilized by the dwelling.

**Fireplaces:** This indicates the total number of fireplace openings. This could be multiple stacks or multiple openings in one stack. This count includes direct vent fireplaces.

**MFLA/UFLA:** MFLA is the square footage of living area on the main floor including any additions. UFLA includes finished attics as well as finished upper floor area in 1 ½ or 2 story dwellings. All areas are based on exterior measurements.

**Total Living Area:** The square footage of living area which includes the first-floor area plus any additions which have living area plus upper floor living area. All areas are based on exterior measurements. This figure does not include any finished basement or unfinished areas.

Basement Type – Area/FBLA/Rec: This indicates what kind of foundation the dwelling resides on. Slab would indicate that there is no basement or crawl space. Crawl indicates that there is access under the home but not standing room. Full indicates that the basement is poured completely under the MFLA of the home (including additions). Partial indicates that there is a portion under the home with basement.

Area is the total square footage of the basement. FBLA (Partition) is the amount of finished living area in the basement that is similar to the main floor living area. RecRm is the amount of finished living area in the basement that is lower quality finish. An example of Rec Room finish versus Partition finish would be paneling on the walls instead of sheet rock.

**Att/Det152/BsmtGar:** Att shows the total square footage of any garages that are attached to the dwelling. Det152 and Det706 show the total square footage of any garages that are not attached to the dwelling but are on the property. BsmtGar shows either the number of garages in the basement of the dwelling if unfinished or the square footage of any garages in the basement of the dwelling that are finished.

**Deck/OpPorch/EncPorch:** This indicates the amount of square footage for any decks, open porches, or enclosed porches that are listed with each dwelling.

**Land Value:** This is the market value of the land for this property as determined by the annual land analysis. This does not include any Ag Use value.

**Building Cost Value:** This is the estimated value of the dwelling based on current construction costs less depreciation for all causes as determined from an annual analysis of the market.

**OBY Cost:** This is the depreciated value of any outbuilding and /or yard improvements (examples would be sheds or patios not attached to the house) listed with the dwelling.

**Total Cost Value:** The total market value of land, building, and improvements by way of the cost approach.

**Add Misc. Cost:** This is the depreciated value of any other improvement on the property that is not listed with the dwelling (examples would be barns, tool sheds, or mobile homes). This value needs to be added to the Total Cost Value to arrive at the final Cost value.

Sale Date: Date in which the sale occurred.

**Sale Price:** The sale price for each of the comparable sales listed.

**Time Adjustment Value:** A time adjustment is an important tool used in real estate appraisal to account for changes in the market conditions between the date of a comparable sale and the date of the county's appraisal (value) which in Kansas is January 1<sup>st</sup> of each year. By adjusting for the difference of time between these dates, the county can ensure that the appraised value of a property reflects the most current market conditions as of January 1<sup>st</sup>. This value will be added or subtracted from the original sale price prior to any other adjustments being made.

Time Adj Sale Price: This value is the original sale price plus or minus the Time Adjustment Value.

**Adjusted Sale Price:** The comparable sales that are utilized to value the subject property are rarely if ever identical to the subject property, therefore, the Time Adjustment Sale Price must be adjusted to account for the characteristic differences before they can be used to estimate the value.

Weighted Estimate: This is a weighted average of the adjusted sale prices, weighted by the degree of comparability.

**MRA Estimate:** Multiple Regression Analysis is the composite estimate of market value based on analysis of local sales of dwellings to determine the relative contributory value of various property characteristics.

**Market Estimate:** The estimate of fair market value of the subject property based on the sales of comparable properties.

**Comparability:** An indicator of the relative similarity of the sale properties to the subject property.

**Indexed Value:** A value derived by applying a percentage increase or decrease to the prior year's value based on the annual index analysis.

**Prior Value / Method:** The previous year's value and the value method.



## **Wyandotte County Appraiser's Office**

Matt Willard, RMA, AAS, CPM, County Appraiser 8200 State Avenue, Kansas City, Kansas 66112 913-573-8400 www.wycokck.org/appraiser

#### **APPEAL QUESTIONNAIRE**

Our office has received your valuation appeal request. During the appeal hearing, all property data characteristics will need to be verified by the hearing officer. Your cooperation in providing the needed information is both necessary and greatly appreciated. Please take a few minutes to complete the following questions and have readily available for the hearing. These can be mailed back to our office, hand delivered, submitted online at <a href="https://www.wycoappraiser@wycokck.org">wycoappraiser@wycokck.org</a>, or uploaded to wycokck.org/UDFAA. If you have any questions or concerns, please call our office at 913-573-8400.

Appellant(s) Name:			Hearing Date:					
Owner (if different):								
			Hearing Time:					
Address:								
Email:			Current Value:					
Reason for appeal:								
What do you feel the property should be valued at?								
List any issues you feel the County needs to be aware of concerning this property:								
The County utilizes sales of comparable properties to establish fair market value. Please list any additional sales below that you feel the County should take into consideration:								
Property Address of Sale	Sale Date	Sale Price	Consideration Reason					
		<u>'</u>						
Signature		Da	ate Relationship to Owner					

#### Please answer the following questions to the best of your knowledge:

# of bedrooms: # of total rooms not including the bathrooms:									
# of bathrooms: # of extra fixtures such as double vanity, separate shower/tubs:									
# of garage spaces: # of Fireplace Openings: Heating Type:									
Cooling type: Basement Type (none,crawl,partial,full):									
Is the basement finished: What rooms are in the basement?									
Please list any additional structures on the property:									
In the boxes below using the Condition descriptions to the right, please list the Condition of the following items:									
House Overall:	Roof:	Basement:		Condition					
Foundation:	Heating:	Exterior Walls:	NF=	Not Functional					
Electrical:	Cooling:	Interior Walls:	NW=	Needs Work					
Plumbing:	Flooring:	Ceiling:	AVG=	Average for Age					
Other Structures									
Estimates for repair:	_								
Additional Information:									
				_					

#### **Income Producing Properties**

Please provide the last three years of income and expense and/or certified rent rolls. The Appraiser's Office would request that any rent roll provided includes the square footage leased and the starting and ending dates. Additional items to be discussed would include documentation of breakdown of payments, reimbursements, and any other information that would affect property value.

All documentation can be submitted by mail, hand delivered, emailed to <a href="www.wycokck.org">wycokck.org</a>, or submitted online at <a href="www.wycokck.org/UDFAA">www.wycokck.org/UDFAA</a>.

## Mass Appraisal Process

#### What is Mass Appraisal

Mass appraisal is defined as the use of standardized procedures for collecting data and appraising property to ensure that all properties within a municipality are valued uniformly and equitably. It is the process of valuing a group of properties as of a given date, using common data, employing standardized methods, and conducting statistical tests to ensure uniformity and equity in the valuations. Appraisers use mass appraisal procedures and techniques when determining the fair market value. This office appraises both real estate and personal property.

#### Fair market value

In Kansas, the law states that the Appraiser's Office must determine a 'fair market value' for each real estate property as of January 1st each year. Therefore, the Appraiser's Office utilizes sales and collects market data to assist in determining those values.

#### Appraisal accuracy

The County Appraiser's Office must follow specific Kansas laws, guidelines, procedures and must meet the Compliance standards set by the State of Kansas, Property Valuation Division annually. This is office, while part of the Unified Government, is independent. The property tax system contains numerous checks and balances, one of the most important of which is the right of property owners to file an appeal and receive a hearing, if they believe our appraisals are inaccurate or inequitable. All functions of the Appraiser's office are reviewed by the Kansas Department of Revenue, Property Valuation Division throughout the year. Every county is expected to meet both statistical and procedural requirements set by this division.

#### Why is a revaluation necessary?

Annual revaluation of properties ensures that the Appraiser's Office complies with the Department of Revenue Property Valuation Division requirements that appraisals reflect fair market value within a 10% margin. The annual revaluation allows assessments to keep pace with market trends.

#### Inspections

Per Kansas statute (K.S.A. 79-1476), the County Appraiser's Office is required to review all parcels within the County on a six-year cycle by conducting physical inspections or by utilizing aerial imagery. The County does not conduct interior inspections for privacy and safety reasons. Due to amount of property (nearly 68,000 parcels), the County cannot possibly do field inspections on every property each year, this process would be very costly and time consuming. Additionally, when the County does an exterior inspection of the property, he/she must assume the interior is in the same condition as the exterior.

#### Zoning

Zoning is a city or county approved plan which restricts the type of activity or structure that can be built on a property. It also in place to help prevent properties from being used in ways that could negatively impact their neighbors or community. The Appraiser's Office does not classify properties by Zoning. We look at the actual use of the property to determine its classification.

#### **Property Value Differences**

You've heard the saying and it is true that the location of a property is the most significant characteristic of real property which drives its market value. We consider many other characteristics such as:

Lot size, shape, and use Structure size and use Age and style of structure Quality of construction Condition of structure Income and expense information

#### Will my appraisal go up if I repair my property?

Routine maintenance will help retain the market value of your property but may not affect your appraisal. Substantial repairs, however, may affect the appraised value.

#### Valuation Changes

A property's value can change from year to year for many reasons. The largest driver would be market conditions, what properties are selling each year. Other factors may include condition and physical changes of a structure, garage additions, remodels, fire damage, demolitions, etc.

January 1st is our effective appraisal valuation date. Progress/status of any construction is valued as of this date. If construction is only partial completed, a partial value will be issued.

#### Property Value Concerns

If there are issues with your home that would affect the value or your ability to sell at what the County has appraised your home for, then it is suggested that you file an appeal. Throughout the year, you may also update your property information by submitting information, pictures, and repair estimates to the Appraiser's Office or by updating your property information online.

#### **Property Valuation Appeal**

The purpose of an appeal is to establish the fair market value of property where there is significant difference in opinion of value. During the appeal, an appraiser will review information submitted by you to determine if your property has been appraised in a manner that is consistent with other property owners and that you are being treated justly and fairly.

An informal (equalization) appeal can be filed after you receive a valuation notice from the County Appraiser in March. This is the simplest way of appealing since it occurs prior to tax bills being determined, requires not partial payment to be made in order to appeal, and can be submitted online.

A Payment Under Protest can be filed after you receive a tax statement from the County Treasurer in November. It is filed at the time taxes are paid. Payment Under Protest is an alternative to the equalization appeal. A property owner may only appeal once per tax year.

#### What is an Appreciating Market

Over the few past year, the real estate market in Wyandotte County has seen significant gains, greater than experienced in recent history. Sales occurring prior to the assessment date must be analyzed with consideration given to appreciation that may have occurred between the sale date and the assessment date.

#### Tax Bill

There are two parts to a tax bill and the Appraiser's Office can only determine the Fair Market Value of the property, not the tax rate.

If you are concerned about the amount of your tax bill but feel the value of your property is accurate, please keep in mind that Appraiser's Office only determines the value of a property, not the taxes. The various local taxing entities set the mill levies (tax rates) which directly affects the amount of property taxes due. These amounts vary depending on your taxing districts. Property tax dollars are used by city and county governments to provide funding for roads, parks, fire/police protection, public schools, and many other local services.

A simple way of describing the tax system is through the pie analogy. The whole pie represents the amount of money the local government needs to operate. Each taxpayer has one piece of the pie. The size of that piece is determined in large part by the values and classifications on the property.



# **REAL PROPERTY VALUE/TAX SEARCH**

8200 State Ave., Kansas City KS 66112 913-573-8400 wycoappraiser@wycokck.org Monday - Friday 8:00 am - 5:00 pm The Appraiser's Office website, <u>wycokck.org/appraiser</u> has several avenues to obtain public information. It is our mission to provide fair & equitable values by being transparent and accessible.

## **USE PROPERTY SEARCH TO LOOK UP PROPERTY DATA, VALUES, TAXES, AND MAPS:**



Deeded Acres: 0.0

YEAR BUILT

2020

2018

2017

TAX ROLI

ALUE HISTORY

VALUE BREAKDOWN

RESIDENTIAL BUILDINGS

\$6,960

\$6,120

\$19,000

POLITICAL INFORMATION

Unified District: 4

Congressional District: 3

2020

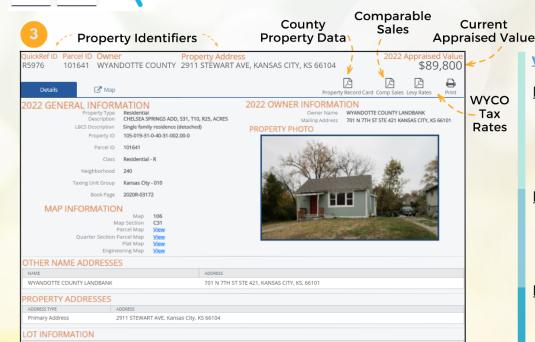


Click on Property Search from the Appraiser's main page to launch the property value/tax webpage or go directly to appr.wycokck.org.



#### SEARCH OPTIONS

Enter any combination of name, address, or property identifiers such as Quick Ref ID, Clerk ID, Parcel, or KUPN. The results will appear below.



MFLA

\$800

\$704

\$2,189

\$0.00

Drainage District:

Senatorial District: 4

\$118.02

Mapped SOFT: 12,884

Click •

Details

to see

more

\$0.00

¥ Detail:

¥ Detail:

¥ Detail:

\$0.00

BPU District:

Mapped Acres: 0.296

Click

see

yearly tax

rates

At Large District: 1

Representative District: 35

167.541114

167.544406

ew to

#### wycokck.org/appraiser

#### **EDUCATION**

- Mass Appraisal
- Valuation Techniques
- Agricultural Use
- Appeal Process

#### **DIGITAL SERVICES**

- Update Property
- Ag Use Questionnaire
- Online Appeal Filing

#### **FORMS**

- Personal Property
- Appeal Applications
- Ag Use Questionnaire
- Sale Verification
- Tax Exemption/Grievance
- Open Records Request
- Mailing Address Change
- Helpful Phone Numbers

#### **NEWS/PUBLICATIONS**

- Valuation Notices
- Market Studies
- Valuation Reports
- Guides
- State Perspectives