

REAL AND OR PERSONAL PROPERTY PETITION  
TO THE  
BENEWAH COUNTY BOARD OF EQUALIZATION  
**MUST BE FILED BY JUNE 22, 2026 ON OR BEFORE 5:00PM**  
**RETURN TO: BENEWAH COUNTY AUDITOR'S OFFICE**

I, \_\_\_\_\_ do hereby respectfully petition the county Board of Equalization to change the full market value for the following described property as shown on the Taxpayer's Assessment Notice for 2026 parcel number \_\_\_\_\_ from \$ \_\_\_\_\_ full market value (what is on the assessment notice) to \$ \_\_\_\_\_ full market value (what you think the value should be).

1. Explain general condition of property (land area, type of building, use, etc.) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. Date of purchase \_\_\_\_\_ Purchase price \_\_\_\_\_  
Terms \_\_\_\_\_

3. Has property been appraised by other than County Assessor? \_\_\_\_\_ When \_\_\_\_\_  
By whom \_\_\_\_\_ Purpose of Appraisal \_\_\_\_\_  
(If needed attach separate sheet for further evidence)  
Appraisal Value \_\_\_\_\_

4. Comparable verified sales of similar property:  
A. Recent similar verified (provide written verification of sale) sales in the area as follows:

<u>PARCEL NUMBER</u>	<u>LEGAL DESCRIPTION</u>	<u>ACRES</u>	<u>SALE AMOUNT</u>	<u>DATE OF SALE</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

5. Reasons why value of property is being protested \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

6. On the basis of the following facts, the true 100% full market value of the property for the current year should be fixed as follows:

MARKET VALUE is the most probable price expressed in terms of money that a property would bring if exposed for sale in the open market in an arm's-length transaction between a willing seller and a willing buyer, both of whom are knowledgeable concerning all the uses to which it is adapted and for which it is capable of being used.

LAND \_\_\_\_\_

IMPROVEMENTS \_\_\_\_\_

TOTAL MARKET VALUE \_\_\_\_\_

(should match the value you entered on the first page that you think it should be)

Idaho Code 63-502 "The taxpayer shall have the burden of proof in seeking affirmative relief to establish that the determination of the Assessor is erroneous, including any determination of assessed value. A preponderance of the evidence shall suffice to sustain the burden of proof."

I hereby certify that to the best of my knowledge and belief the information entered on this petition is a true and fair presentation of the facts relating to this appeal.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Address

( ) \_\_\_\_\_  
Phone

\_\_\_\_\_  
E-Mail

**A copy of the Assessment Notice must be attached.**

\_\_\_ Yes, I will be attending the hearing

\_\_\_ No, I will not be attending the hearing

Mail To:  
Benewah County Auditor  
701 College Ave Ste 101  
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Or Fax To:  
(208) 245-9152

Or Email To:  
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To Be Used By Auditors Office Only

\_\_\_\_\_  
Hearing Date

\_\_\_\_\_  
Time