



Helpful Hints for Real Estate Appeals

from the Fairfield Board of Assessment Appeals

The Fairfield Board of Assessment Appeals would like to help you prepare for your Real Estate Appeal. To that end the Board provides the following helpful hints. This document is intended to be informative. It is not a substitute for legal advice. The Board of Assessment Appeals cannot provide legal advice.

1. Understand How Real Estate Assessments are Determined

It's important to understand how and when the Town determined your assessed value:

- Review the Assessor's [Real Estate Assessment](#) web page.
- Make sure you understand what Fair Market Value is.
- Be familiar with your [property card](#).
- Note the date of the last revaluation. The Town is valuing your property as of this date.

2. Understand the Base Period

It's important to understand the base period that applies to your valuation appeal.

Connecticut law requires all cities and towns to conduct a "revaluation" of all real property every 5 years. The time period used during a revaluation is the 12 months preceding the date of revaluation. This time period is known as the "base period" or the "data gathering period". While sales after the end of the base period may be considered, they are often given secondary weight.

In Fairfield, the last valuation of all real property was conducted on 10/1/20. Therefore, the base period from which comparable sales will be considered is 10/1/19 – 10/1/20. If you have questions about the specific base period that applies to your appeal you should contact the Fairfield Assessors Office.

Base Period Chart Grand List October 1, 2020

	Base period from which sales may be considered	Post revaluation date sales given secondary consideration
10/1/18	10/1/19	10/1/20
		10/1/21

3. Gather Market Data

All appeals must be supported by market data, which is available on lists at the [Assessor's Office](#) or online at [Vision Government Solutions](#) website. Enter the Assessor's Online Database and click on Sales Search to find sales within the base period that are similar to the property you are appealing.

Sales data can also be found online.

4. DO's and DON'T's when Supporting your Requested Value

You will need to support the value you are requesting. When preparing your appeal:

DO's

- DO present evidence of the total value of your property (Not just the lot value of your property). Your lot and improvements are a single unit
- DO present evidence of actual sales of other properties that are comparable to your property, but only those that occurred during the correct time period (see "Base Period Example").
- DO adjust each sale (up or down) to account for differences between your property and the comparable property. The adjustments can be reflected in dollars, percentages, or terms such as inferior, comparable, or superior.
- DO provide additional evidence such as photographs, surveys, appraisals, broker's price opinions or any other evidence that can help the board of assessment appeals reach a fair decision on your appeal.
- DO present your appeal in a clear and compelling fashion so the board member hearing your appeal can clearly present your appeal to the entire board during decision-making sessions.

DON'T's

- DON'T present evidence of the amount (or percentage) of increase in taxes on your property from prior years to the year you are protesting. This is not relevant for your hearing.
- DON'T present evidence of the amount (or percentage) of increase in the valuation of your property from prior years to the year you are protesting. This is not relevant for your hearing.
- DON'T rely on any single approach to value (cost, sales comparison, or income). ALL approaches must be considered in presenting compelling valuation evidence to the Board
- DON'T rely on your previous submission of documents to the Assessor, Board of Assessment Appeals, or other submissions to the Town of Fairfield when you protest your value. The Board will not receive past documentation. If you plan to use it you should re-submit it to the Board during your hearing.