

ESSEX COUNTY BOARD OF TAXATION

REGULAR TAX APPEAL GUIDELINES & INSTRUCTIONS

Filing Instructions:

In a non-revaluation or non-reassessment town your appeal must be physically filed (not post marked) with the Tax Board by **Wednesday, April 1, 2026**.

The appeal deadline for towns that have performed either a town-wide reassessment or revaluation your appeal must be physically filed (not post marked with the Tax Board by **Friday, May 1, 2026**. **Those towns are: Cedar Grove, Glen Ridge and Verona.**

Reminders:

- ❑ Please type the appeal form or use blue or black ink pen when completing the form.
- ❑ Please make sure all information is legible and complete.
- ❑ Remember to include the correct filing fee upon submission to the Tax Board.
- ❑ Remember to sign and date the appeals and certification.
- ❑ Remember your appeal must be received by the Tax Board prior to the close of business on the applicable appeal deadline, not mailed by or post marked.
- ❑ A separate appeal must be filed for each taxed parcel.
- ❑ While the sale of the property under appeal is an indicator of a property's market value it is not controlling. The true market value should be supported by a minimum of three (3) and a maximum of five (5) comparable sales (similar in location, style and size).
- ❑ It is useful to submit comparable sales evidence with the appeal application so that the Assessor may review to determine if a settlement is warranted. If not submitted at the time of the filing, all supporting evidence must be submitted to the Tax Board, Assessor and Municipal Clerk at least **seven (7)** calendar days prior to the **ORIGINAL HEARING DATE ASSIGNED**.
- ❑ The comparable sales that you submit as evidence of true market value must support the valuation of your property as of October 1st of the year prior to the year being appealed. Current year sales will be suitable evidence for next year's appeals. **(Example, when appealing a 2026 assessment, you need comparable sales that occurred between October 1, 2024 and October 1, 2025).**

Common Misunderstandings:

- ❖ Taxes cannot be appealed, as they are the result of the budget process.
- ❖ Assessments of other properties are not acceptable as evidence of value.
- ❖ You are appealing the total assessment. The land and improvement components cannot be individually appealed.
- ❖ Your assessment is presumed to be correct under the law. A property owner appealing their assessment must, through the presentation of (timely submitted) competent evidence of true market value, overcome the presumption of correctness in order to achieve a change in assessment. (N.J.S.A. 54:4-23)

What To Expect At A Property Assessment Appeal Hearing:

The assessment appeal process provides a *checks and balance* procedure in the overall assessment process. It aids in furthering the statutory directive of assessing property "according to the same standard of practice." This guide has been created to assist you. It is recommended that you treat the review of its contents as the first step in that process. Should you decide to appeal, the material below provides you with what to expect at a typical property assessment appeal hearing.

Notification:

- To comply with the 10-day notification requirements, hearing notices will be mailed to all parties involved at least 13 days prior to the scheduled hearing date. The hearing notice will inform you of the location, date, and time of your hearing. (N.J.A.C. 18:12A-1.9(b))
- Location: All Essex County Tax Board hearings are held at: 495 Martin Luther King Jr., Blvd, Room 230, Newark, NJ 07102.
- Date: Hearings generally occur Monday through Friday between April and June depending on various factors.
- Time: Your hearing notice will designate the time of your hearing.

Prior To The Hearing:

- Please know the submission of comparable sales evidence with the filing of the appeal application is encouraged as it provides the Assessor with an increased opportunity to determine if a settlement is warranted.
- In the alternative, the Tax Board requires that all evidence in support of the appeal must be submitted no later than seven (7) full calendar days from your ORIGINAL hearing date even if an adjournment is granted for good reason.

At The Hearing:

- When your name and property address are called you will be asked to come forward where you will be sworn-in prior to providing testimony.
- Where the Commissioner(s) have your appeal and evidence, you will then be asked "is there anything that you would like to add to the evidence already submitted" at which time you can **summarize** your position, based on the evidence exchanged at least 7 days prior to your original hearing date.
- Next, the municipality will have the opportunity to cross-examine you or your representative's evidence and testimony.
- Next, the municipality will have an opportunity to present its evidence following which you will have the opportunity to cross-examine their evidence and testimony.
- Lastly, the Tax Board Commissioner(s) may request additional information or clarification of facts presented. This will complete the hearing and a judgment, reflecting the Tax Board's decision will be mailed shortly thereafter.

Important Hearing Room Rules:

- ❖ To ensure the receipt of testimony, during the hearing, all questions and answers must be directed to the Tax Board Commissioner(s) and the audience is asked to remain courteous and quiet while all testimony is being delivered. No food or beverages are permitted within the hearing room.