



Assessment Appeals Testimony Testimony

Essential strategies for appraisers presenting before Assessment
Appeals Boards



Navigating Assessment Appeals Testimony



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Over 20 Years of Valuation Experience

- Production appraiser with extensive field experience
- Review Appraiser at Chase, focused on quality and accuracy
- Built the largest production team at CBRE nationwide
- Co-Founder of Worth Valuations

Assessment Appeals Background: Presented over 25 testimonies before Assessment Appeals Boards, over 150 submitted valuations for appeal purposes.

Focus on Revealing Your Truth

Testifying under oath can be nerve-racking for even experienced professionals. Your primary mission is simple: reveal the truth - *your truth* - to all parties involved.

Assessor's Arguments

Can be very persuasive yet overly simplified, lacking proper support, or factually incorrect

Your Client

Your client has an agenda and desired outcome.

Fear of the Unknown

Overall, the Board is generally is flexible and will explain procedural matters when needed.

Stay grounded in your professional analysis and ethical obligations —let these guide you through any distractions.



Know Your Audience



The Board Is Your Audience

Direct all testimony toward the Assessment Appeals Board members, not the Assessor or other parties in the room



Diverse Backgrounds

AAB members typically include brokers, attorneys, accountants - not appraisers. Avoid technical jargon



Read the Room

Take your cues directly from Board reactions. Adjust pacing, tone, and depth to meet them where they are at



Remember: Don't get "lost in the sauce" with technical understanding or complexity that loses your audience's attention

Establish Credibility Early

Assume Initial Skepticism

It is not typical for licensed appraisers or experts to testify in these proceedings. Both the Assessor and the AAB have been exposed to numerous over-reaching arguments, some bordering on absurd.

Your first impression matters immensely. Build trust immediately by demonstrating your credentials and ethical obligations upfront.

01

Licensed Appraiser Status

State your licensing credentials clearly

02

Professional Designations

Highlight MAI, SRA, or other recognized credentials

03

Relevant Work History

Share experience that establishes your expertise in this property type and market



Understand Before Persuading



Fully Understand

Grasp the main assumptions of the Assessor's written and oral testimony before responding



Articulate Their Position

Be able to summarize the Assessor's key assumptions accurately and fairly



Present Counterpoints

Explain the gap between valuations while supporting your critical assumptions

Persuasion begins with understanding. Your goal is to articulate *why* there is a gap between your value and the Assessor's value, demonstrating that you trust the Board to make an informed decision.

Keep It Simple: The KISS Principle

Prioritize Critical Differences

Focus on the two to four most critical differences. You may have identified 20 disagreements with the Assessor's appraisal, but each weaker point takes attention away from the most critical differences.

Quality Over Quantity

Do not try to speak faster to transfer more information. Instead, prioritize the most important points and walk the Board through them methodically and clearly.

Design for Simplicity

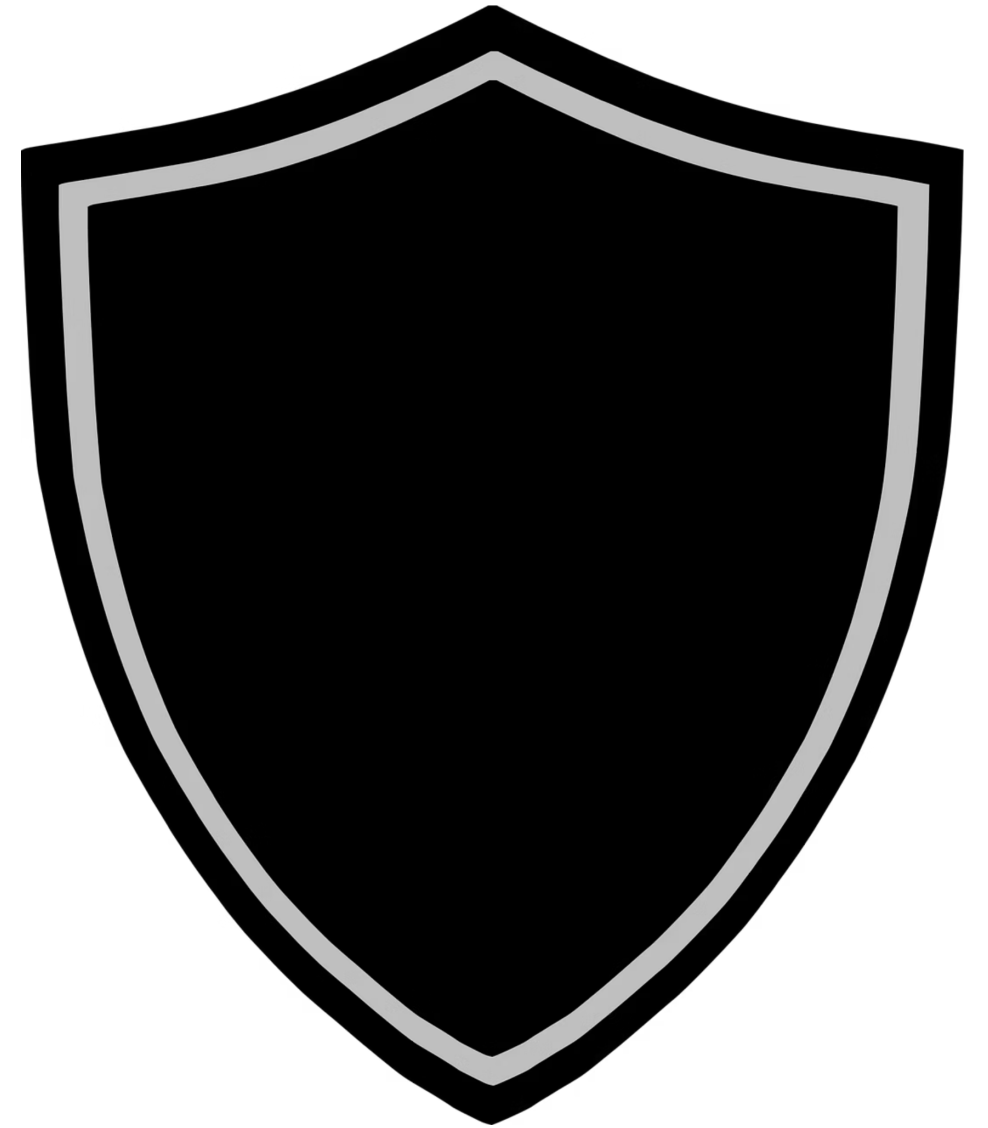
All your testimony, both oral and written, should be geared toward simplicity and clarity.

Tip & Trick: There is no discovery like court testimony. Defending your own report or value is the easy part, but the hard part is identifying weak assumptions by the Assessor, prioritizing the most important weaknesses, doing so in a highly time-constrained environment, and then communicating this clearly under pressure. You really need to think and adapt very quickly.

Advocate Only for a Value You Can Defend

Circumstances change during the appeals process —and your value conclusion may need to change too. **Integrity and credibility must always come before client preference.**

Remember: For property tax appeals purposes, you may amend the value stated on your application up until the appeals hearing. If new information surfaces or conditions shift, adjust your opinion accordingly.



Inspect Your Data & Neutralize Fatal Flaws

Genuine Confidence Through Familiarity Familiarity

Part of being persuasive is having genuine confidence, which comes from deep familiarity with your data. There can be large time gaps between hearings. Revisit your subject property and comparables before the hearing, even when it seems redundant.

Pro Tip: The Assessor rarely inspect their subject property or comparables. This creates an opportunity for you to demonstrate superior preparation.

Identify Fatal Flaws Early

A single error can unravel your entire testimony. Know your data sources intimately and verify key points yourself.

Real Example: A seasoned Assessor was convincingly testifying when one comparable sale showed a 20% price discrepancy from various sources that they could not explain. It was the turning point in the hearing and the Board agreed almost entirely with our value opinion.

Delegation or relying on someone else's research should be done with extreme caution.

Potential Weaknesses in Assessor Cases

- Are not property type experts
- Often are limited in their time to prepare the appraisal
- May be a junior appraiser
- May be testifying to an appraisal they did not personally prepare
- Often rely solely on CoStar information, with no broker verifications
- Seldom inspect the comparables or the subject property
- Often only use 3 sale comps

Final Principles for Success

Recognize When to Stop

Once the Board begins aligning with your logic, step back and let the Board do their work. You can sometimes sense momentum shifting from the Board questions or the energy in the room. Being overly aggressive can appear patronizing at this point and can undermine the trust you have worked hard to establish.

Always Keep It Professional

Regardless of the outcome, remain professional with the Assessor and opposing side - credibility is cumulative over time. Sometimes emotions flare, but everyone is there to present their case. I always shake hands after the hearing concludes.

