



Wake County Board of Equalization and Review

Frequently Asked Questions About Appeal Hearings

What is the Board of Equalization and Review?

The Board of Equalization and Review (BOER) is a special board appointed by the County Commissioners as authorized by state law. It consists of Wake County residents with knowledge of the local commercial and residential real estate market and includes professionals from real estate brokerage, appraisal, construction, and legal fields. Amongst the BOER duties is the duty to hear taxpayer appeals with respect to the listing or appraisal of property. Not all BOER members will appear at each hearing; the BOER is divided into smaller panels based on their areas of expertise and schedule of appeals.

When will my appeal be heard? Where will the hearing take place?

Beginning each spring, the Board meets regularly with the number and frequency of meetings based on the appeal caseload. Tax Administration will mail an appointment letter stating the date and time of your hearing; letters are generally sent two to three weeks in advance of the hearing date.

The hearings are held on the lower level of the Wake County Commons Building, located at 4011 Cary Dr, Raleigh, North Carolina. There is no charge for parking.

Am I required to be present at my hearing? What if I do not wish to attend or cannot make it?

You are not required to make a personal appearance at the hearing. If you do not wish to attend the hearing, the BOER will still consider any information you have submitted, together with any information provided by Tax Administration staff, and will render a decision based on its consideration of all evidence. Please see additional questions below for details on how to submit evidence for the BOER to review.

In extenuating circumstances, it may be possible to reschedule your hearing. Rescheduling is discretionary based on the BOER's schedule and is not guaranteed.

Note: You must contact our office at 919-856-5400 or realproperty@wake.gov at least 48 hours prior to your hearing date to request rescheduling. Appointments, if able to be rescheduled, will only be rescheduled once.

Can someone else appear for me at the hearing?

Owned by Individuals: Individuals who own property may only be represented at the BOER hearings by (1) themselves, (2) an attorney licensed to practice law in North Carolina, or (3) individuals authorized by the property owner in a signed and notarized Power of Attorney.

Owned by Business Entities: Business entities appearing before the BOER may be represented by an (1) an officer of the business entity, (2) a manager or member-manager if the business entity is a limited liability company, (3) an authorized owner of the business entity, (4) an authorized employee of the business entity whose income is reported on IRS Form W-2, (5) an attorney licensed to practice law in North Carolina, or (6) individuals authorized by the owner in a signed and notarized Power of Attorney.

If an individual property owner(s) or business entity is being represented by an authorized individual at the BOER, it is the responsibility of individual property owner(s) or business entity to ensure valid authorization documentation is received by Wake County Tax Administration. Please submit written authorization, **no later than ten (10) days prior** to the scheduled hearing by 5:00 PM (EST), using the Power of Attorney form available at wake.gov/tax/poa. Under no circumstances will the BOER allow non-owner representation at a hearing without receipt of valid authorization prior to the commencement of the hearing.

What should I expect at the hearing?

When you arrive, you will check in with the clerk sitting at the front desk. You will then be escorted to the hearing room. At your appointed time, the Board will call you forward. You will have five minutes to state to the BOER your opinion of value and explain the documentation you submitted to the County. The Board may ask you questions about your appeal. A screen and projector are set up to display a copy of the property record, related maps, and any appellant provided documentation submitted prior to the hearing.

The Board will hear your presentation and review the Tax Office's opinion. BOER deliberations and decisions are not necessarily made immediately after presentations to accommodate appointments of other appellants but will be made throughout the hearing day. Appellants are not required to stay for BOER deliberations but are welcome to do so. Tax Administration will mail a letter notifying you of the outcome. Decision letters are mailed within 30 days after the hearing date.

What if I disagree with the Board's decision?

All decision letters contain instructions on how to proceed if you disagree with the result. If you disagree with the outcome of a BOER appeal, you may appeal to the North Carolina Property Tax Commission (PTC) within thirty (30) days of the date of the decision letter. There is no fee to file an appeal to the PTC.

What evidence should I provide to support my real property appeal?

There are several options for developing evidence:

- A report showing sales of similar properties. For improved residential property, this can be generated using the 2024 Comparable Sales tool. Go to wake.gov/revaluation/2024 and select Comparable Sales.
- Other comparable sales reports that you or a real estate professional have developed.
- Pictures of the property's interior and exterior features and condition, including any upgrades. Estimates for repairs, if applicable.
- Optional: Fee appraisals with an effective date that is within 24 months of the Revaluation date can be submitted for supporting documentation.
- For income-producing properties, income and expense reports and rent rolls for 2022 through 2024, as well as information that supports your opinion of the appropriate capitalization rate.
- For commercial properties, we recommend an appraisal that demonstrates all three approaches to value.
- Any other evidence that you feel will support your appeal.

How do I submit my evidence?

Most supporting documentation is submitted at the time the appeal is filed, either online, through the mail, or in person.

If you have additional items to submit before your hearing, these documents can be emailed to us at realproperty@wake.gov or mailed to the Wake County Department of Tax Administration; PO Box 2331; Raleigh NC 27602. Please ensure your Real Estate ID # and/or Appeal Case # is included with all submissions. If you originally filed online through the Taxpayer Portal, you can return to the Portal and print a cover sheet to include which will show your appeal's Case Number.

Items may also be hand-delivered to our office in the Wake County Justice Center, 301 S. McDowell St, Ste 3800, Raleigh, North Carolina.

All mailed, emailed, or hand-delivered items should be received no later than 5:00 PM (EST) ten (10) days prior to your scheduled hearing.

All supporting documentation received by the above deadline will be provided to the BOER members. **Supporting documentation delivered after the above deadline may not be accepted or considered.**