



Appeal to the Assessor Application and Instructions 2026

City of Falls Church

Real Estate Assessor's Office

300 Park Avenue, Gage House, Falls Church, VA 22046

Phone: 703-248-5022 (TTY 711)

E-mail: RealEstateAssessor@fallschurchva.gov

Website: fallschurchva.gov

For City Assessor Use Only: Date Received: _____ via _____
Appeal #: _____ Nbhd: _____

Please complete and see the attached Instructions

RPC – Real Property Code: 5 _ - _ - _ - _

PropertyAddress: _____

Legal Owners Names: _____

MailingAddress: _____

EmailAddress: _____

Daytime Phone Numbers: Work: _____ Home: _____

Owner of Record ☐ Not Owner of Record ☐ for non-owners: LOAsent Yes ☐ No ☐

Non-Owners: Relation to property owner: (Attorney, Tax Rep., etc.): _____

Check Property Type: ☐ Residential ☐ Commercial ☐ Industrial ☐ Office ☐

CurrentAssessment Information for Year: **2026**

Land Value: _____ Improvement Value: _____ Total Value: _____

I certify that, to the best of my knowledge, the descriptions and statements contained in this application are accurate.

Given under my hand this _____ day of _____, 20 _____.

Printed Name of Owner orAgent: _____

Signature: _____

Important Note

If you are not the property owner, you must file a Letter of Authorization signed by the owner. Signatures must be notarized. Forms are located on the department website.

Do not leave blank: Please type Unknown or Not Applicable

1. State your opinion of fair market value as of January 1, 2026: \$_____

2. Please provide the following information about your property.

Total number of finished rooms: (include finished basement rooms and exclude baths, utility & laundry room): _____

Total number of full baths (with at least 3 fixtures: sink, toilet, and shower or tub):

Total number of half baths (2 fixtures – sink and toilet only): _____

Number of fireplaces: _____

Number of finished rooms in basement: _____

What portion of the basement that is finished (1/4, 1/3, 1/2, 3/4, Full, etc.): _____

Central air conditioning? Yes ☐ No ☐

List the cost and year completed for additions or remodeling since you purchased this property:

Does the property have the following? (check all appropriate)

Porch: ☐ Deck: ☐ Patio: ☐ Garage: ☐ Accessory Dwelling: ☐ Shed: ☐



3. On what basis do you assert that the assessment was not arrived at in accordance with generally accepted standards and practices for appraisal?

4. Please identify at least one reason to support your assertion that the assessment is erroneous: (select at least one)

- ☐ **Fair Market Value:** This property is assessed at a greater or lesser amount than its Fair Market Value as indicated by a review of comparable sales on the reverse side of this form.
- ☐ **Lack of Uniformity:** This property's assessment is not consistent with similar properties, as indicated by a review of comparable properties on the reverse side of this form.
- ☐ **Errors in Property Description:** Assessment is based on inaccurate information concerning this property, such as lot size, square footage, condition of property, etc.

5. What factors support your assertion that the assessment is erroneous?

6. Did you purchase your property within the last three years? If so, list the date and sale price

Date Purchased: _____ Sales Price Purchased: _____



7. Is your property now listed for sale, or has it been listed within the last three years? If so, at what price and how long was/has it been on the market?

8. Has your property been professionally appraised within the last two years for refinancing, a home equity loan, a relocation, to obtain a loan for purchase, etc.?

Yes ☐ No ☐

a. If yes, list the final appraised value, date of appraisal, and include a copy of the complete appraisal form based on the information you have.

Final appraised value _____

Date of Appraisal _____

Copy attached: Yes ☐ No ☐

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

300 Park Ave., Falls Church, VA 22046



List your comparable property examples below

Sales that occurred in **2025** can be used in support for or against the January 1, 2026, assessment. However, sales that occur in 2026 **are not yet** relevant. Sales **after** January 1, 2026, will be factored into **next year's** assessment.

Provide information in the spaces below for properties that you feel are comparable to your property and support your position.

1. RPC # 5__-__-__-__-__-__

Comparable Property Address: _____

Sale Date: _____ Sales Price: _____ Year Built: _____

Land SF: _____ Improvement SF: _____

Assessed Value Land: _____ AV Improvement: _____ Total: _____

State how this property supports your appeal (sale price, uniformity, etc.)



2. RPC # 5__-__-__-__-__-__

Comparable Property Address: _____

Sale Date: _____ Sales Price: _____ Year Built: _____

Land SF: _____ Improvement SF: _____

Assessed Value Land: _____ AV Improvement: _____ Total: _____

State how this property supports your appeal (sale price, uniformity, etc.)

3. RPC # 5__-__-__-__-__-__

Comparable Property Address: _____

Sale Date: _____ Sales Price: _____ Year Built: _____

Land SF: _____ Improvement SF: _____

Assessed Value Land: _____ AV Improvement: _____ Total: _____

State how this property supports your appeal (sale price, uniformity, etc.)

Appeal to the Assessor Application Instructions

Firm Deadline

The deadline for filing an administrative appeal to the Assessor is **April 15, 2026**. Applications may be submitted via mail, Email, or in person, but must be postmarked by April 15.

This administrative review of your assessment may not be completed **before the June deadline** for filing an appeal to the Board of Equalization. If you have not received the results of this administrative review **by May 31**, you may wish to preserve your right of appeal by filing an Appeal to the Board of Equalization.

Administrative appeal process

Residential Applicants: Please include with your application any information you feel is relevant, i.e., comparable sales, appraisals, condition of property, etc. An appraiser will contact you to schedule an inspection of your property. An interior inspection may be required. **If a property owner refuses an inspection, the review will be processed using the available pertinent information.**

Commercial Applicants: A formal review hearing will be held with the appellant and the Assessor of the Real Estate Assessment Office. You will be notified of the date and time of the departmental hearing. You must submit with the application all information you wish to have considered by the Assessment Office in the review process, including but not limited to:

- Income and Expense Statements for the year **2025**, certified and signed by the owner or authorized agent (if an agent, a specific authorization signed by the owner authorizing the agent to sign the income and expense statements must be submitted). If you have not previously submitted income and expense information for **2024 and 2023**, you should also submit this information with your application.
- The income and expense information that is provided will be kept confidential according to Section 58.1-3 of the Code of Virginia. **If there is willful failure to furnish income and expense statements promptly to the Assessor, the owner of such parcel of real estate shall be deemed to have waived his or her right in any proceeding contesting the assessment to utilize such income and expenses as evidence of fair market value (Code of Virginia 15-2-716).**



- Appraisal(s) of subject property
- Lease information
- Construction costs.
- Any fact or condition that affects the value of the property
- If the application is being submitted by anyone other than the legal owner of the property, it must be accompanied by a Letter of Authorization, which should:
 - Be an original document
 - Identify owner of record, RPC (Real Property Code)
 - State property address
 - State the specific year(s) for which authorization is valid
 - Identify the agent with the address and telephone number
 - Be signed by an owner or an authorized officer of the corporation.
 - Signature line must include
 - The notarized signature of an owner of record of the property or an officer of the corporation
 - Printed or typed name and title.

Upon receipt of an appeal application:

The Real Estate Assessor's Office will initiate a review of the total value of the property, to include both the land and improvement portions. Use a separate application for each parcel being appealed. Please complete this form as fully and accurately as possible. However, you may still submit an appeal application even if you are unable to answer all of the questions on this form. Neighborhood market (sales) data and the assessments of comparable properties within the subject's neighborhood will be considered. The original assessment of all properties reviewed as a result of this appeal may be affirmed, increased, or decreased as a result of this administrative review. You will be provided with a written notification of the results of the review.

How to receive assistance on where to find comparable properties:

Assessment and sales information assistance is available for your research from three sources:

- 1) By visiting the online assessment information property search at: fallschurchva.gov
- 2) By Email at RealEstateAssessor@fallschurchva.gov, we will direct you on how to use the site.
- 3) By phone at 703-248-5022 (TTY 711) Monday through Friday between 9:00 a.m. and 4:00 p.m. Please note that staff will not research for you. We can direct you on how to find comparables and how to find comparables.



This is not a Board of Equalization application. To obtain application forms for the Board of Equalization. A pending review by the Real Estate Assessment Office or Board of Equalization **does not change the due date** for real estate taxes.

Constitutional basis of assessment

The Constitution of Virginia requires all real estate to be assessed at fair market value and uniformly with comparable properties. "Fair Market Value" is the price at which the property would sell, given a willing buyer and a willing seller, and where there is no special relationship between buyer and seller. "Uniform" means properties comparable in fair market value should be comparable in their assessed value. To meet these requirements, all property in the City of Falls Church is assessed annually, and assessments are effective January 1 of each year. Administrative appeals are authorized under Sections 58.1-3980 and -3981 of the Code of Virginia as amended.

Before Appealing, Please Consider:

The real estate assessment is made as of a defined moment in time: January 1. Real estate values are dynamic. If the market values are trending up or down after January 1 of a given year, the City's assessed value will not capture those changes, and is not required to capture those changes.

The City's assessment is presumed by law to be correct:

The burden is on the taxpayer to show:

1. Substantial Evidence that the assessment was erroneous for at least one of the following reasons: (i) the property is assessed at more than its fair market value, (ii) that the assessment methodology is not applied uniformly across properties, (iii) that the assessment is not equalized because it results in a single property owner paying more or less than the owner's fair share of tax relative to other properties within the City, or (iv) that there are mistakes of fact, including computation;

AND

2. That the assessment was not arrived at in accordance with generally accepted practices, procedures, rules, and standards that govern mass appraisals as prescribed by nationally recognized professional appraisal organizations such as the International Association of Assessing Officers (IAAO) and applicable Virginia law relating to the valuation of property. The amount of change from the previous year's assessment is not a legal basis for appeal.