

Protesting a Home's Tax Assessment

03.11.2022

Home owners in Michigan are receiving mailed notices about their 2022 property tax assessments. A Notice of Assessment, which establishes how much a property owner pays in property tax each year, should be reviewed carefully as soon as it is received to determine if there are any questionable or concerning changes. For an explanation about how to read a Notice of Assessment, visit "Understanding the Notice of Assessment."

If a property owner disagrees with the assessment on their home, they must protest the assessment to the local Board of Review. The meeting dates generally begin the second Monday of March (March 14, 2022), but a property owner should refer to the Notice of Assessment for exact dates and deadlines.

If the property owner misses the deadline for protesting to the Board of Review, the values for the current year become final (unless there is a legal basis for correcting the assessment at a Board of Review meeting in July or December).

If the property owner is not a resident of the city or township (which may be the case when the property is a second home or an income-producing rental property), then the property owner may submit a protest to the Board by letter. If the property owner is a resident of the city or township, they should consult the Notice of Assessment to determine whether an appearance before the Board is required or whether they can submit a letter as their protest.

If the property owner still disagrees with the assessment after the Board of Review issues a decision, the next step for challenging the residential property tax assessment is to file a petition with the Michigan Tax Tribunal which is due by July 31 following the Board of Review meeting.

Jackie Cook, Novara Law Tax Group Leader, has 17 years of experience representing property owners in appealing property tax assessments before local Boards of Review, Michigan Tax Tribunal, and Michigan appellate courts. Contact Jackie at jjc@novaralaw.com if you have questions about your Notice of Assessment or would like help navigating the Board of Review process. Stay tuned for the next tax alert regarding protesting property tax assessments on

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