

O'Connor Can Help Clients Prepare For The Appraisal Review Board Hearing Process

O'Connor discusses what to expect in your ARB hearing.

HOUSTON, TX, UNITED STATES, June 5, 2025 /EINPresswire.com/ -- Depending on the Texas county, for property owners to properly protest property taxes, the appraisal review board (ARB) is necessary. Also known as a formal appeal, ARB hearings are the second step in the ladder of property tax protests. In many high-dollar counties, such as Travis and the Austin area, formal appeals have overwhelmingly become the deciding factor in both residential and commercial protests.

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What to Expect in Your ARB Hearing

But what are the basics of an ARB hearing? It is important for property owners to prepare for the ARB hearings by knowing what to expect, and how to win. All property tax appeals can be a complicated journey, but thousands of Texans take on the local country appraisal district (CAD) every year at the ARB.

Why the ARB?

Before property owners qualify for an ARB hearing, they must file an informal appeal. This is a protest directly to the property owner's CAD. While still an introductory phase, the property owners will want to have as much evidence as possible. Possessing proof to back up the claims is not just good to have but is a necessity. If the evidence is compelling enough, the appraiser will offer a settlement with a reduction right there. In 2023, roughly 1.7 million property tax appeals were resolved at the formal level.

The informal appeal either ends with a refusal to settle or a settlement in the property owner's favor. If there is no offer to settle, then the property owners can push for a hearing in front of the ARB. If the owner wins a settlement, but it seems insufficient, it is possible to proceed to the

formal level in an attempt to get a bigger reduction. This scenario is particularly common with commercial property or in high-value counties. Some CADs are quite happy to give good settlements, while others refuse with even a mountain of evidence against them. Either way, it would seem that the ARB awaits.

Evidence

There is general evidence the property owner needs to bring to any property tax appeal. It is important to have documents that echo the claim, photographs to back up those documents, invoices and estimates to help confirm the value of the property, and the basic information and dimensions for the home or business. It is helpful for the property owner to have a copy of any exemptions they have.

The property owner must also decide to proceed for excessive valuation or unequal appraisal as the main argument, though both are allowed. Excessive valuation requires the evidence previously discussed, while unequal appraisal requires more legwork. To prove that the home is overvalued compared to similar properties, the owner will need to bring sales records, photos and stats for other properties, and other hard evidence that shows the owner is being treated unfairly by the CAD. Remember that there are three board members, so the owner will want to bring three copies of every piece of evidence.

The ARB

The ARB is a three-person board that is dedicated to being an impartial arbiter between the property owner and the CAD. They all have training in how to judge the value of property, making them the perfect judges for the case. Depending on the size of the county, there may be many trios operating at the same time. Once the season for appeals begins, the ARB will hear cases every day until the docket is exhausted. It is these three people that will decide the fate of the appeal. It should be noted that most ARB members own property in the same community that the property owners do, ensuring that they have a strong interest in seeing taxes assessed and collected fairly in the community.

The CAD Appraiser

The appraiser will be the property owner's opponent for the hearing. While the owner is trying to show that the property is being unfairly taxed, it is crucial for the appraiser to show that the original assessment correct. The appraiser will provide the owner with copies of the evidence before the hearing, and the owner must likewise do the same. The CAD appraiser is both skilled in the field and will know the ARB better than the property owner. This is why the evidence must be precise.

Limited Time

Depending on the county, the ARB may be expected to handle thousands of cases in the limited run. This means that there is usually a hard cap on how long a hearing can last. This is typically 15 minutes at most. This time is shared by the property owner and the CAD representative, so there is no time to waste. In order to maximize the chance of winning, the owner must use every second to present their case. ARB hearings are conducted in an informal setting, so time should not be spent on formalities or ceremonial procedures.

Burden of Proof

In this case, the property owners are the defense, while the CAD is the prosecutor. The CAD will try to prove that the property is worth the claim. This means that the CAD must meet a higher threshold than the owner does when it comes to deciding the case. This preponderance of evidence is decided by the quality of evidence, not the quantity of it. The owner will need strong supporting documents and evidence, not a library or reams of material, just what is required to make the point.

Putting on The Case

After formalities are discussed and introductions are made, it will be the owner's time to present their case. The property owner will be given the opening statement and presentation. With limited time, the owner must get to the point as quickly as possible. The owner must get the key pieces of evidence in, with little room for anything else. The owner needs to surpass a lower threshold than the CAD. If the evidence has an edge on theirs, then the ARB must side with the owner.

In addition to providing written and photographic evidence, the owner can also present witnesses or affidavits that help with the case. Again, all of this should be relevant. The owner must have hard facts to back up any claim they make. This is why it is imperative that the owner have all of the evidence organized in a way that is easy to share and keep track of.

It is crucial to keep things on-topic and professional. Present the facts in a succinct manner, deliver them in a calm way, and leave no doubt that the owner is on the correct side of the argument.

Rebuttal and Closing Statement

The CAD representative will then go and present the evidence. Listen politely, while also taking in everything the CAD representative shows or says. Once the CAD representative is done giving their information, the owner will have a chance to rebut the evidence or arguments they made. Again, make sure to get to the point. Correct any errors that the CAD representative made by using the facts and evidence.

The owner may be given a chance to make a quick closing argument. Make sure to hit the main

points as briefly as you can. The owner has already established the facts, simply point them out again. The CAD can make a similar statement as well or simply let the hearing end. And with that, the job is done.

ARB Decision

After the hearing is over, the ARB will rule on the value of the property. If the ARB sides with the owner, then the ARB will send the final notice via certified mail. When all of the evidence is tabulated, a reduction may be granted. If the owner fails to win the case, or the owners wins but are unsatisfied with the result offered, then the owner will have the option of a judicial appeal.

About O'Connor:

O'Connor is one of the largest property tax consulting firms, representing 185,000 clients in 49 states and Canada, handling about 295,000 protests in 2024, with residential property tax reduction services in Texas, Illinois, Georgia, and New York. O'Connor's possesses the resources and market expertise in the areas of property tax, cost segregation, commercial and residential real estate appraisals. The firm was founded in 1974 and employs a team of 1,000 worldwide. O'Connor's core focus is enriching the lives of property owners through cost effective tax reduction.

Property owners interested in assistance appealing their assessment can enroll in O'Connor's Property Tax Protection Program™. There is no upfront fee, or any fee unless we reduce your property taxes, and easy online enrollment only takes 2 to 3 minutes.

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