

What is the Texas Appraisal Review Board?

O'Connor discusses what the Texas appraisal review board is.

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After appeals are filed, the first stop for a taxpayer disputing their property values is the informal hearing. This is a meeting directly between the taxpayer and their appraisal district (CAD). This is where most property tax reductions are resolved, with taxpayers being offered settlements to bring their appraised values back in line with market realities. However, these settlements are often inadequate or not offered at all. In this case, taxpayers have the option of lodging a formal protest with the appraisal review board (ARB) of the county.

Since property tax appeals are already an obscure subject for most Texans, the whole process can be obstructed by terminology and concepts that are foreign to the layperson. The ARB is one of these concepts that many taxpayers do not even know exists. In this article, O'Connor will break down what the board is, what it does, and how it can help taxpayers win a reduction on their taxes if they have the right evidence.

Function

The purpose of the ARB is to be an independent arbiter between the taxpayer and the appraisal district. They are to hear the evidence provided by both parties and make a ruling without prejudice from one side or the other. Because they are independent, the board often offers taxpayers settlements that are fairer when compared to informal protests. In certain counties, such as Travis, the vast majority of property values are reduced at this formal level, as the appraisal district is reluctant to give out reductions.

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Texas appraisal review board

Traditionally, it was most businesses that went to the ARB for hearings, but there has been a large shift in residential properties going to the formal hearing as well. This is because property values are skyrocketing, sometimes tripling in the past decade. This makes the added effort worth it for many homeowners, especially if they got either a lowball offer or none at all from the appraisal district. In some counties, such as Midland, homes going to the ARB are still relatively rare, while they are the norm in Denton, Travis, and other high-dollar counties.

Composition of the Board

Most boards are made up of three members each, and there are often multiple boards running in most counties. In larger counties like Harris, Dallas, and Tarrant, there are dozens of members, making up several boards, each responsible for its own caseload. Members are usually experts in the field of property taxes or appraisals, with many being retirees who have decades of experience in those fields. This makes them uniquely equipped to understand the evidence that both the taxpayer and the appraisal district bring to the table, and helps them get down to brass tacks when evaluating property comparisons and other issues.

Each member hails from the county where the board is located and is a long-time resident. This gives them an understanding of the local real estate market and a general familiarity with properties in the area. Being a member of the board is usually viewed as a form of community service, and each member is often given a low per diem, considering their wealth of experience. Boards can be smaller than three members in counties with low populations, but these are rare in Texas. Randall and Parker counties are unique in that they share both an appraisal district and an ARB.

How Members are Appointed

How a member gets to the ARB differs between counties. Thanks to an overhaul in 2025, counties with a population under 75,000 now see members appointed by a local judge, in an effort to maintain impartiality in small jurisdictions. In counties with over 75,000 people, board members are instead chosen by the appraisal district itself, via its board of directors. There have been general property tax reforms across Texas, and adding more transparency to the process was one of the major goals.

The Hearing Season

Depending on the county, formal hearings can begin from May to July. This is predicated on informal appeals being resolved, which can influence things as well. Once the formal appeal season begins, it will continue until every single formal protest is heard. This could mean only a few days of meetings in smaller counties, while those like Harris or Dallas could experience over 100 days of ARB hearings each year. This is why it is important that the boards expand in growing counties to avoid logjams that can slow down the entire system. Many counties have

worked on expanding their boards significantly over the past decade, though some have stayed pat with their membership in spite of growing demand.

How Hearings are Organized

In a previous article, O'Connor covered ARB hearings in-depth. To summarize things, formal hearings are a step up from informal appeals in complexity and usually require more evidence. While the procedure is short, usually around 15 to 30 minutes, there are certain protocols in place. With the board acting as the judge, each side must submit its evidence. The burden of proof is on the appraisal district, which gives a slight edge to the taxpayer. After the evidence is reviewed, the taxpayer will have the chance to make a rebuttal to the appraisal district's claims. Finally, the taxpayer may be allowed to make a quick closing argument.

The most important aspect of a formal hearing is getting the evidence correct. If a taxpayer aims to show that their home is overvalued, they must show sales records for properties that match their own when it comes to age, size, and location. To show that a property is unequally appraised, several appraisals must be gathered demonstrating this fact. Photographs that show issues such as damage and deferred maintenance should be collected, as they can prove to be invaluable. Repair estimates and other documentation that show the condition of the property through hard facts should be added as well. The evidence should be organized and prepared in a professional manner, and each piece should be selected carefully to paint the picture that the taxpayer wishes to present. The taxpayer should also be respectful and keep things civil, just as they should in the informal process. The evidence should speak for itself, with the taxpayer simply providing clarification where needed. The results from an ARB hearing should be known in around 30 days, but results may be available sooner.

Professional Help

The formal hearing is the last step in the property tax protest ladder that a taxpayer can handle themselves. If the ARB fails to grant an adequate reduction, then the next step is litigation, which includes binding arbitration and judicial appeals. These require a full legal team, including witnesses and attorneys, and are an entirely different undertaking. Such legal support is not required at the ARB level, but a growing number of taxpayers are turning to professional services to help get the victory before having to resort to litigation.

Professional help not only brings representation to the hearing but can also put together professional evidence. With evidence being key to a victory, it is important to get this aspect right before all else. By combining an expert portfolio of proof with solid representation, a homeowner or business will have the best chance at landing the largest reduction possible. Those who have professional help see much better results when it comes to the ARB.

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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