

CALIFORNIA PROPERTY TAX APPEAL GUIDE

How to Understand, Appeal,
and Reduce Your
Property Taxes



Understand California
Property Tax Laws



Learn the Appeal
Process Step-by-Step



Maximize Your Savings
and Protect Your Investment



KNOW YOUR RIGHTS.
REDUCE YOUR TAXES.
PROTECT YOUR PROPERTY.





California Property Tax Appeal Guide

A Comprehensive Guide to Lowering Your California Property Taxes

Prepared by Property Tax Associates
California's Leading Property Tax Appeal Specialists

Table of Contents

About Property Tax Associates.....	4
Understanding California Property Taxes.....	5
Proposition 13 Explained.....	6
Proposition 8 Explained.....	7
When Should You File an Appeal?	8
Why Commercial Properties Are Frequently Overassessed.....	9
Property Types We Service	10
The Four-Step Appeal Process.....	11
Documents That Strengthen an Appeal.....	12
Frequently Asked Questions	13
Real Client Success Stories.....	14
Request a Free Market Analysis	15

About Property Tax Associates

Property Tax Associates is one of California's leading property tax consulting firms specializing exclusively in assessment appeals and property tax reduction services.

For more than 17 years, our team has helped thousands of property owners lower their property taxes and recover refunds they did not realize they were entitled to receive.

We have successfully completed more than 4,500 appeals and have represented over \$10 billion in assessed value throughout California.

Why Property Owners Choose Us:

- No upfront fees
- No hidden costs
- No fee unless we are successful
- Extensive experience before County Assessors and Appeals Boards
- Specialized valuation expertise
- Personalized service throughout the appeal process.

Understanding California Property Taxes

California property taxes are based primarily on a property's assessed value rather than its current market value.

Most property owners pay approximately 1% of their assessed value annually, plus voter-approved bonds and special assessments.

Many property owners mistakenly believe that their property taxes automatically adjust downward when real estate values decline. Unfortunately, this is not the case.

Common Reasons Properties Become Over-Assessed:

- Declining real estate market conditions
- Rising vacancy rates
- Increased interest rates
- Reduced rental income
- Deferred maintenance
- Functional obsolescence
- Economic downturns.

Proposition 13 Explained

Passed by California voters in 1978, Proposition 13 fundamentally changed how property taxes are calculated.

Under Proposition 13:

- Property taxes are generally limited to 1% of assessed value.
- Assessed values may increase by no more than 2% per year.
- Properties are reassessed only upon change in ownership or new construction.

Although Proposition 13 provides significant protection, it does not guarantee that your assessed value reflects today's market value.

Proposition 8 Explained

Proposition 8 allows property owners to receive temporary reductions when the current market value of their property falls below the assessed value.

Common situations that may qualify:

- Office vacancies increase
- Apartment rents decline
- Industrial demand weakens
- Retail tenants close
- Hospitality occupancy falls
- Interest rates rise significantly

Proposition 8 reductions can result in substantial annual savings and, in many cases, refunds for taxes already paid.

When Should You File an Appeal?

You should consider an appeal if:

- Your property's market value has declined.
- Your income has decreased.
- Comparable sales support a lower value.
- The Assessor made factual errors involving square footage, unit count, building classification, or property condition.

Timing is critical because filing periods are limited and missing a deadline can eliminate your ability to obtain relief for that tax year.

Why Commercial Properties Are Frequently Overassessed

- Rising interest rates
- Higher capitalization rates
- Increased vacancies
- Reduced rents
- Deferred maintenance



Property Types We Service

Multifamily Properties

Apartment buildings, duplexes, student housing, senior housing, and mixed-use developments.

Office Properties

Professional buildings, medical offices, suburban office parks, and high-rise office towers.

Retail Properties

Shopping centers, strip centers, restaurants, and single-tenant retail buildings.

Industrial Properties

Warehouses, manufacturing facilities, distribution centers, and flex properties.

Hospitality Properties

Hotels, motels, resorts, and extended stay facilities.

Residential Properties

Single-family residences, condominiums, and luxury estates.

Land

Development sites, entitled land, and vacant parcels.

The Four-Step Appeal Process

Step 1– Free Market Analysis & Property Research

We conduct a preliminary review to determine whether an appeal opportunity exists. We gather property information, sales data, market trends, and income and expense information.

Step 2 – Filing the Appeal

We prepare and submit all required forms and documentation.

Step 3 – Negotiation and Hearings

Many appeals are resolved through negotiations while others require formal hearings.

Step 4 – Reduction and Refund

If successful, the County issues reduced assessments and refund checks when applicable. We monitor those agencies to make sure you receive your reduction and/or refund.

Documents That Strengthen an Appeal

The strongest appeals are built on quality evidence.

Helpful documents include:

- Property tax bills
- Assessor notices
- Purchase documents
- Rent rolls
- Operating statements
- Profit and loss statements
- Appraisals
- Comparable sales
- Broker opinions of value
- Property photographs

The burden of proof falls on the property owner, making documentation extremely important.

Frequently Asked Questions

Q: Can the county raise my taxes because I filed an appeal?

A: No. Filing an appeal does not allow the County to increase your value above your Proposition 13 base year value.

Q: Do I still need to pay my property taxes?

A: Yes. Taxes should continue to be paid on time to avoid penalties.

Q: How long does an appeal take?

A: Simple appeals may be resolved within a few months, while hearings can take longer depending on county backlogs.

Q: What does Property Tax Associates charge?

A: Our fee is contingent upon success. There are no upfront costs and we only get paid if we reduce your property taxes.

Real Client Success Stories



Apartment | 304 Unit

Riverside, CA

Original Assessed Value:

\$106,120,796

Type of Appeal:

Decline In Value

Reduction Achieved:

Assessed value reduced 19% to \$86,000,000

Annual Tax Savings:

Client received a refund of \$244,326



Medical Office | 59,354 sf

Huntington Beach, CA

Original Assessed Value:

\$21,872,919

Type of Appeal:

Decline In Value

Reduction Achieved:

Assessed value reduced 21% to \$16,000,000

Annual Tax Savings:

Client received a refund of \$64,095



Retail/Office | 5,105 sf

Los Angeles, CA

Original Assessed Value:

\$6,502,500

Type of Appeal:

Decline In Value

Reduction Achieved:

Assessed value reduced 20% to \$5,192,000

Annual Tax Savings:

Client received a refund of \$15,722



Industrial | 28,837 sf

Rialto, CA

Original Assessed Value:

\$10,833,084

Type of Appeal:

Decline In Value

Reduction Achieved:

Assessed value reduced 17% to \$9,000,000

Annual Tax Savings:

Client received a refund of \$23,970

Request a Free Market Analysis

Find out if you may be overpaying your property taxes.

- ✓ No Upfront Cost
- ✓ No Fee Unless We Are Successful
- ✓ Experienced Representation Before County Assessors and Appeals Boards
- ✓ Thousands of Successful Appeals Completed
- ✓ Statewide California Service

Phone: 800-252-3544

Website: www.propertytaxassoc.com

Address: 14900 Magnolia Blvd, #5799, Sherman Oaks, CA 91413

Add a Lead Capture Offer

On the last page:

Do You Qualify for a Property Tax Reduction?

- ✓ Free Preliminary Review
- ✓ No Obligation
- ✓ No Upfront Cost
- ✓ No Fee Unless We Save You Money

Request Your Free Market Analysis Today

This guide is for informational purposes only and does not constitute legal, tax, or appraisal advice. Every property is unique and should be evaluated individually.