SAMPLE PACKET. A made-up home. Not a real property. Not for filing.

# Your Maryland Petition for Review packet

123 Sample St, Clarksburg, MD 20871  District 99, Account 99000123

The State Department of Assessments and Taxation (SDAT) values this home at $1,091,100 (value finalized January 1, 2025). 5 sales of similar homes nearby, adjusted for the differences, point to about $980,000. In the years between reassessments, Maryland lets an owner ask SDAT to review the value. That request is called a Petition for Review. This packet has SDAT's form filled in and the sales evidence to go with it.

**What it could change: SDAT's records (October 5, 2026) show a taxable county assessment of $1,091,100 for the tax year starting July 1, 2027. If SDAT agreed with $980,000, that amount would be about $980,000. SDAT decides; it may agree, partly agree, or say no.**

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## Deadline: SDAT must have it by Monday, January 4, 2027

1. **Check the form on pages 5 and 6, then sign it.**
   It is SDAT's own Petition for Review form. We filled in the address, account number, your name, email and phone, the "Petition for Review", "Owner" and "Value" boxes, and a written review (no meeting) as the way you asked to be heard (tick only one). You fill in the rest: the question about an appraisal in the last 3 years, whether the mailing address should become SDAT's mailing address for you, then sign and date. Only you can sign.

2. **Mail it with Exhibit A (pages 2 and 3).**
   Montgomery County Assessments, 30 W. Gude Drive, Suite 400, Rockville, MD 20850. There is no fee. SDAT's page says the form "should be mailed to your local assessment office". Mail it this week with tracking so it arrives well before Monday, January 4, 2027, and keep a copy. Want to fax ((301) 424-3864) or email it instead? Call (240) 314-4510 first and ask whether that counts as filing.

3. **SDAT sends you its worksheet and sales list.**
   Before the hearing SDAT sends the property worksheet for your home and its Area Sales Listing, at no cost. Check the worksheet for mistakes (bedrooms, baths, square feet). Fixing a mistake is often the simplest way to a lower value.

4. **The hearing, or the written review.**
   It is informal and usually about 15 minutes with an assessor. You can postpone once. You get a final notice with the result.

5. **If you disagree, you have 30 days.**
   You can appeal the final notice to the Property Tax Assessment Appeal Board (ptaab.maryland.gov). No fee, and you can bring any evidence, even new evidence.

**Before you mail it, read page 4. SDAT looks at the value as of January 1, 2027, a value can also go up at a later level, and a win changes one tax year.**

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# Evidence sheet: sales of similar homes

**Exhibit A**

123 Sample St, Clarksburg, MD 20871

Montgomery County. District 99, Account 99000123. SDAT value finalized January 1, 2025.

| SDAT value, Jan 1, 2025 | What the 5 sales indicate | My opinion of value |
|---|---|---|
| **$1,091,100** | **$980,000** | **$980,000** |

| | My home | Sale 1 | Sale 2 | Sale 3 | Sale 4 | Sale 5 |
|---|---|---|---|---|---|---|
| Address | 123 Sample St | 100 Example Ave | 200 Example Ave | 300 Example Ave | 400 Example Ave | 500 Example Ave |
| Sold | Valued Jan 1, 2025 | October 2024 | June 2024 | November 2024 | November 2024 | July 2024 |
| Sale price | | $989,000 | $1,050,000 | $947,500 | $881,000 | $900,000 |
| Living area | 4,202 sq ft | 3,495 sq ft | 4,102 sq ft | 3,960 sq ft | 3,248 sq ft | 3,780 sq ft |
| Year built | 2018 | 2020 | 2017 | 2021 | 2019 | 2021 |
| **Adjustments** | | | | | | |
| Market change | | +$6,990 | +$21,792 | +$3,435 | +$4,839 | +$14,286 |
| Size | | +$103,876 | +$13,992 | +$30,865 | +$131,770 | +$53,622 |
| Quality | | | -$106,279 | -$94,295 | | -$90,660 |
| Land | | +$9,600 | -$1,000 | -$1,100 | +$11,400 | -$5,400 |
| Total adjustment | | +$120,466 (12%) | -$71,495 (7%) | -$61,094 (6%) | +$148,009 (17%) | -$28,153 (3%) |
| **After differences** | | **$1,109,466** | **$978,505** | **$886,406** | **$1,029,009** | **$871,847** |

## How these numbers work

Each sale is adjusted to match my home as of January 1, 2025: a sale that is bigger or newer than mine is adjusted down, and one that is smaller or older is adjusted up. The same rates are used for every home. Page 3 explains every adjustment. After adjustment, 4 of the 5 sales are below SDAT's value of $1,091,100. Weighted toward the sales that needed the smallest adjustments, they indicate about $980,000.

Since then: sales recorded with SDAT through September 2026 suggest prices in Montgomery County are up about 3% from January 2025. Allowing for that, these sales still point to about $1,011,000, which is below SDAT's value.

Sources: Maryland SDAT assessment records and recorded sales. All sales closed between June 2024 and November 2024, before the January 1, 2025 value date. Prepared by the owner with AssessmentChecker. Not an appraisal.

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# The differences, in plain words

Exhibit A, continued. Every dollar adjustment made to each sale, and why.

## Sale 1: 100 Example Ave

Sold October 2024 for $989,000. 3,495 sq ft, built 2020.

| | |
|---|---|
| **+$6,990** | Market change: sold 2 months before January 1, 2025; local price index moved +0.7% over that time |
| **+$103,876** | Size: theirs 3,495 sq ft vs mine 4,202; about $147 per sq ft |
| **+$9,600** | Land: assessor values my land at $145,800 vs theirs $136,200 (market basis) |
| | **$1,109,466 after the differences.** |

## Sale 2: 200 Example Ave

Sold June 2024 for $1,050,000. 4,102 sq ft, built 2017.

| | |
|---|---|
| **+$21,792** | Market change: sold 7 months before January 1, 2025; local price index moved +2.1% over that time |
| **+$13,992** | Size: theirs 4,102 sq ft vs mine 4,202; about $140 per sq ft |
| **-$106,279** | Quality: quality grade: theirs 2 vs mine 1 (assessor's record) |
| **-$1,000** | Land: assessor values my land at $145,800 vs theirs $146,800 (market basis) |
| | **$978,505 after the differences.** |

## Sale 3: 300 Example Ave

Sold November 2024 for $947,500. 3,960 sq ft, built 2021.

| | |
|---|---|
| **+$3,435** | Market change: sold 1 month before January 1, 2025; local price index moved +0.4% over that time |
| **+$30,865** | Size: theirs 3,960 sq ft vs mine 4,202; about $128 per sq ft |
| **-$94,295** | Quality: quality grade: theirs 2 vs mine 1 (assessor's record) |
| **-$1,100** | Land: assessor values my land at $145,800 vs theirs $146,900 (market basis) |
| | **$886,406 after the differences.** |

## Sale 4: 400 Example Ave

Sold November 2024 for $881,000. 3,248 sq ft, built 2019.

| | |
|---|---|
| **+$4,839** | Market change: sold 2 months before January 1, 2025; local price index moved +0.5% over that time |
| **+$131,770** | Size: theirs 3,248 sq ft vs mine 4,202; about $138 per sq ft |
| **+$11,400** | Land: assessor values my land at $145,800 vs theirs $134,400 (market basis) |
| | **$1,029,009 after the differences.** |

## Sale 5: 500 Example Ave

Sold July 2024 for $900,000. 3,780 sq ft, built 2021.

| | |
|---|---|
| **+$14,286** | Market change: sold 5 months before January 1, 2025; local price index moved +1.6% over that time |
| **+$53,622** | Size: theirs 3,780 sq ft vs mine 4,202; about $127 per sq ft |
| **-$90,660** | Quality: quality grade: theirs 2 vs mine 1 (assessor's record) |
| **-$5,400** | Land: assessor values my land at $145,800 vs theirs $151,200 (market basis) |
| | **$871,847 after the differences.** |

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# Read this before you file

What a Petition for Review can and cannot do

## 1. SDAT looks at the value as of January 1, 2027.

Maryland law values a home "on the date of finality", and for this petition that is January 1, 2027, the date before the tax year it covers. SDAT's own guidance says a petition is best when something has lowered the value since the last reassessment. Exhibit A uses sales from before January 1, 2025, and prices have risen about 3% since. Expect the assessor to ask about that. Newer sales of similar homes that sold for less will help you most; SDAT's Area Sales Listing will have them.

## 2. A value can go up as well as down.

The form says: "as a result of this request, the property's current market value may also be increased by the Department." State law (Tax-Property 1-402) says a home's assessment will not be raised during the current 3-year cycle because of information found at an appeal hearing on a residential property. That protects you at a hearing; it is not a promise about every outcome. At the next levels, the Appeal Board and the Maryland Tax Court decide the value afresh, and the county or SDAT can ask for a higher one.

## 3. What a win would change, using SDAT's own numbers.

SDAT's records (October 5, 2026) for the tax year starting July 1, 2027: phase-in value $1,091,100, taxable county assessment $1,091,100. That year is the last of the three-year phase-in for this home. If SDAT set the value at $980,000, the phase-in value would be about $980,000 and the taxable amount about $980,000. Your bill also depends on tax rates and credits SDAT and the county set later. A city or town in the county can have its own cap. Check the numbers for your account in SDAT's Real Property Search (dat.maryland.gov).

## 4. It reaches one tax year.

A change on this petition is for the tax year starting July 1, 2027. SDAT reassesses every home every three years; this home's next full look is January 1, 2028. Whether a change carries into later years is for SDAT's decision letter to say.

## 5. Keep paying.

Filing does not stop or delay any tax bill. Pay on time; if the value is lowered, the bill reflects it.

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Questions: Montgomery County Assessments, (240) 314-4510, sdat.mont@maryland.gov. Monday to Friday, 8:00 AM to 4:30 PM.

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AssessmentChecker is a self-help tool from CodeSourced LLC, a private company. We are not the county and not part of the Maryland Department of Assessments and Taxation, any county assessment office, the Property Tax Assessment Appeal Board, or the State of Maryland. We are not a law firm, not attorneys, not appraisers, and not tax agents, and nothing here is legal, tax, or appraisal advice. Our numbers are an automated comparison of public sales records, not an appraisal. You decide whether to file and what value to ask for. You sign and file your own form and speak for yourself at any hearing. We do not guarantee any result.

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Maryland
DEPARTMENT OF ASSESSMENTS AND TAXATION

# PETITION FOR REVIEW or NEW OWNER APPEAL OF REAL PROPERTY

Use this form to file a Petition for Review or New Owner Appeal of the valuation or classification of real property. This form must be completed in full and signed by the property owner, an authorized representative or, in limited cases, a third party. Submit this completed form to your local assessment office where the property is located (office locations attached). Further information about the appeal process can be found on the Department's website www.dat.maryland.gov. **By filing a Petition for Review, any open appeals for previous tax years will only be effective for those tax years prior to the effective tax year for this Petition for Review.**

## APPEAL TYPE

☑ **Petition for Review** - Check if you are requesting an appeal of your property out of the normal assessment cycle. A Petition for Review must be filed on or before the first business day following January 1, for the next upcoming taxable year starting July 1.

☐ **New Owner Appeal** - Check if property was transferred to you between January 1 and June 30. Appeal must be filed on or before 60 days from the date of transfer. *(Transferred means the date the instrument that gave you ownership was recorded, unless you submit copies of an instrument evidencing a different transfer date.)*

**Property Address:** 123 Sample St, Clarksburg, MD 20871

**Property Account Number (if known)**: District 99, Account 99000123

**Indicate if you are the (Select one) ▣ Owner** or ☐ **Representative of Owner** or ☐**Third Party**

A Third Party can be selected only for a Petition for Review and if you are neither the property owner or an owner's authorized representative. Note that the property owner will be informed of the filing of this Petition and the resulting decision.

**Full Name of Current Owner(s):** Sample Owner

**Mailing Address of Current Owner(s):** 123 Sample St, Clarksburg, MD 20871

If you are the owner, is this mailing address to be used by the Department as your primary mailing? ☐ **Yes** ☐ **No**

If you are NOT the Owner, provide your **full name, position, company, and mailing address**. **Include copy of a letter of authorization if not filing as a Third Party**:

**Contact EMAIL ADDRESS (please write clearly):** sample@example.com

**Are you appealing the (select one) ▣ Value** or ☐ **Classification** of this property?

**Has the property been appraised in the previous 3 years? ☐ Yes ☐ No If yes, indicate the appraised value$**_____

**If this property is income producing, include copies of income and expense statements for the previous three calendar years. Income & expense forms are available on the Department's website**. Income and expense information must be submitted at the supervisor's level of appeal, or you may not challenge the assessment of your property on the basis of the income method at later appeal levels (Tax Property Article §14-508).

**Please indicate your appeal preference below: (select one)**

☑ **Option 1 – Written** – Please state the reason(s) you feel the value or classification of this property is incorrect (attached additional pages, documents and/or pictures to aid in the review of your appeal): See attached Exhibit A, sales of similar homes

☐ **Option 2 - Phone Hearing** You will be notified of the date, time and phone number to call the local office for your hearing.

☐ **Option 3 - Video Hearing** – You will be notified of the date and time to contact the local office. Google meet is the only web conferencing service supported on our network. An EMAIL address must be provided above, a google meeting link will be sent to your email address prior to your notified hearing date.

☐ **Option 4 – Personal Hearing –** You will be notified of the date and time to appear at the local office for your hearing. In person *hearings are subject to be changed to a phone/video hearing without notice if circumstances warrant. If your hearing is changed to phone/video, the necessary instructions will appear on the hearing notice.*

Indicate if an interpreter or other reasonable special accommodation is required with your appeal hearing:_____

I declare under the penalties of perjury that the statements contained herein have been examined by me, and to the best of my knowledge, information, and belief, are true, correct, and complete.

| _____ | (555) 555-0100 | _____ |
|---|---|---|
| Signature | Daytime Telephone Number | Date |

**As a result of this filing, you will be mailed your property worksheet and area sales listing prior to your hearing date. Once the information from the appeal is considered, you will be mailed a final notice detailing the result of this appeal.** This form seeks information for the purpose of reviewing the value of the indicated property. Failure to provide this information may result in denial of your request. Note that as a result of this request, the property's current market value may also be increased by the Department. Information submitted in an appeal may be considered part of the "personal record" as defined in General Provisions Article, §4-501. Consequently, you have the statutory right to inspect your file and to file a written request to correct or amend any information you believe to be inaccurate or incomplete. Personal information provided to the State Department of Assessments and Taxation is not generally available for public review. However, this information is available to officials of the State, County, or Municipality in their official capacity and to taxing officials of any State or the federal government, as provided by statute. Additionally, if your property is used by the State Department of Assessments and Taxation as a comparable for purposes of establishing the value of another property in a hearing before the Maryland Tax Court, the requested information, or a portion thereof, may have to be provided to the appellant.

MARYLAND STATE DEPARTMENT OF ASSESSMENTS & TAXATION

## REAL PROPERTY DIVISION

Listed below are the **mailing addresses** for local assessment offices

| ASSESSMENT OFFICE MAILING ADDRESSES | PHONE | FAX | EMAIL |
|---|---|---|---|
| Allegany County Assessments 112 Baltimore Street, 3rd Floor, Cumberland, MD 21502 | (301) 777-2108 | (301) 777-2052 | sdat.alle@maryland.gov |
| Anne Arundel County Assessments 45 Calvert St., 3rd Floor, Annapolis, MD 21401 | (410) 974-5709 | (410) 974-5738 | sdat.aa@maryland.gov |
| Baltimore City Assessments Wm. Donald Schaefer Tower, 6 Saint Paul Street, 11th Floor, Baltimore, MD 21202 | (410) 767-8250 | (410) 333-4626 | sdat.baltcity@maryland.gov |
| Baltimore County Assessments Hampton Plaza, 300 E Joppa Road, Suite 602, Towson, MD 21286 | (410) 512-4900 | (410) 321-4148 | sdat.blco@maryland.gov |
| Calvert County Assessments State Office Bldg. 200 Duke Street, Room 1200, Prince Frederick, MD 20678 | (443) 550-6840 | (443) 550-6850 | sdat.calv@maryland.gov |
| Caroline County Assessments Denton Multi-Service Center, 207 South 3rd St, Denton, MD 21629 | (410) 819-4450 | (410) 819-4441 | sdat.crln@maryland.gov |
| Carroll County Assessments 15 E Main Street, Suite 229, Westminster, MD 21157 | (410) 857-0600 | (410) 857-0128 | sdat.carl@maryland.gov |
| Cecil County Assessments District Court Multi-Service Center, 170 East Main Street, Elkton, MD 21921 | (410) 996-2760 | (410) 996-2770 | sdat.cec@maryland.gov |
| Charles County Assessments Southern Maryland Trade Center, 101 Catalpa Drive Suite 101A, LaPlata, MD 20646 | (301) 932-2440 | (301) 932-2189 | sdat.char@maryland.gov |
| Dorchester County Assessments 501 Court Lane, PO Box 488, Cambridge, MD 21613 | (410) 228-3380 | (410) 228-3704 | sdat.dor@maryland.gov |
| Frederick County Assessments 5310 Spectrum Dr, Suite E, Frederick, MD 21703 | (301) 815-5350 | (301) 663-8941 | sdat.fred@maryland.gov |
| Garrett County Assessments County Courthouse 317 East Alder St., Room 106, PO BOX 388, Oakland, MD 21550 | (301) 334-1950 | (301) 334-5018 | sdat.gar@maryland.gov |
| Harford County Assessments Mary E.W. Risteau District Court Multi-Service Center, 2 South Bond Street, Suite 400, Belair, MD 21014 | (410) 836-4800 | (410) 838-5914 | sdat.harf@maryland.gov |
| Howard County Assessments District Court Multi-Service Center, 3451 Court House Dr, Ellicott City, MD 21043 | (410) 480-7940 | (410) 480-7960 | sdat.how@maryland.gov |
| Kent County Assessments 114-A Lynchburg Street, Chestertown, MD 21620 | (410) 778-1410 | (410) 778-1525 | sdat.kentco@maryland.gov |
| Montgomery County Assessments 30 W. Gude Drive, Suite 400, Rockville MD 20850 | (240) 314-4510 | (301)424-3864 | sdat.mont@maryland.gov |
| Prince George's County Assessments 14735 Main Street, Suite 354B, Upper Marlboro, MD 20772 | (301) 952-2500 | (301) 952-2955 | sdat.princeg@maryland.gov |
| Queen Anne's County Assessments Carter M. Hickman District Court Multi-Service Center, 120 Broadway Suite 7, Centreville, MD 21617 | (410) 819-4160 | (410) 819-4170 | sdat.qaco@maryland.gov |
| St Mary's County Assessments Carter Building, 23110 Leonard Hall Drive, Room 2059, PO Box 1509 Leonardtown, MD 20650 | (301) 880-2900 | (301)475-4856 | sdat.stm@maryland.gov |
| Somerset County Assessments 11545 Somerset Avenue, Princess Anne, MD 21853 | (410) 651-0868 | (410) 651-1995 | sdat.som@maryland.gov |
| Talbot County Assessments 29466 Pintail Drive, Suite 12, Easton, MD 21601 | (410) 819-5920 | (410) 822-0048 | sdat.talb@maryland.gov |
| Washington County Assessments 3 Public Square, Hagerstown, MD 21740 | (301) 791-3050 | (301) 791-2925 | sdat.wash@maryland.gov |
| Wicomico County Assessments Salisbury District Court Multi-Service Center, 201 Baptist Street, Box 8 Salisbury, MD 21801 | (410) 713-3560 | (410) 713-3570 | sdat.wic@maryland.gov |
| Worcester County Assessments One West Market Street, Rm. 1202, Snow Hill, MD 21863 | (410) 632-1196 | (410) 632-1366 | sdat.wor@maryland.gov |

**ALL ASSESSMENT OFFICES ARE OPEN MONDAY - FRIDAY 8:00 AM – 4:30 PM,**
**EXCEPT BALTIMORE CITY WHICH IS OPEN 8:00 AM – 5:00 PM**

For a complete list of office locations visit http://dat.maryland.gov/realproperty/Pages/Maryland-Assessment-Offices.aspx

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