

Subject Property tax proceedings in Tax Court

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Summary

This bill would change the law regarding how Tax Court judges view and weigh evidence in challenges to property valuations for property tax purposes.

Generally, when a taxpayer files a claim in Tax Court, the Tax Court must accept the determinations of the applicable government unit as correct unless the taxpayer provides evidence to show the government was mistaken. This bill would make it so that for property taxpayers' claims that their property taxes were based on mistaken property valuations, counties would have the initial burden of showing that the property valuations were correct.

Additionally, this bill would provide Tax Court judges the discretion to admit evidence of comparable property valuations in lawsuits challenging property taxes. Comparable property valuations are not used to determine property values in the three most widely accepted approaches to determining property values. Those approaches rely on the costs of replacing a property, the income generated by a property, and the sales of comparable properties.