[Your Name/Company Name]
[Your Address]
[City, State, Zip Code]
[Phone Number]
[Email Address]

[Date]

[Assessor's Name or Board of Equalization]
[Assessor's Office Address]
[City, State, Zip Code]

RE: Notice of Appeal of Real Property Assessment

Property Address: [Full Address of Property]
Parcel Number / APN: [Insert Parcel Number]
Current Assessed Value: $[Amount]
Requested Assessed Value: $[Amount]

To the Assessor's Office,

I am writing to formally appeal the recent property tax assessment for the commercial property referenced above. After reviewing the assessment and current market conditions, I believe the assigned value exceeds the actual fair market value of the property as of the valuation date.

My appeal is based on the following grounds:

- **Comparable Sales:** Recent sales of similar commercial properties in this district suggest a lower market value.
- **Income Approach:** The current net operating income (NOI) and market capitalization rates do not support the assessed valuation.
- **Property Condition:** Specific deferred maintenance and functional obsolescence issues were not accounted for in the assessment.
- **Unequal Extraction:** The assessment is inconsistent with the valuations of similar neighboring properties.

Attached please find supporting documentation, including [list documents, e.g., a recent independent appraisal, income/expense statements, or photographs of property damage].

I look forward to reviewing this matter with you. Please notify me of the scheduled hearing date or if further information is required to process this appeal.

Sincerely,

[Your Signature]

[Your Printed Name]
[Title/Capacity, e.g., Property Owner or Authorized Agent]