[Your Name]
[Your Address]
[Your Phone Number]
[Your Email Address]

[Date]

[Assessor's Name/Board of Equalization]
[County/City Assessor's Office]
[Office Address]

RE: Property Assessment Appeal - Condition-Based Depreciation
Property Address: [Full Property Address]
Parcel Number/Account Number: [Parcel ID]

To the Assessor's Office,

I am writing to formally appeal the recent property tax assessment for the above-referenced property. I believe the current market value assigned to my property is excessive because it fails to account for the physical condition and necessary repairs required, which justify a higher rate of depreciation.

The assessed value does not reflect the following deferred maintenance issues and structural deficiencies:

- [Description of issue 1, e.g., Foundation cracking and settling]
- [Description of issue 2, e.g., Roof at the end of its functional life]
- [Description of issue 3, e.g., Outdated electrical or plumbing systems]
- [Description of issue 4, e.g., Significant interior water damage]

These conditions significantly lower the fair market value of the property compared to similar homes in the area that are in "average" or "good" condition. To support this appeal, I have enclosed the following documentation:

- Photographs showing the current condition of the property.
- Professional repair estimates from licensed contractors.
- An independent inspection report (if applicable).

Based on the estimated repair costs of $[Total Estimated Cost], I request that the assessed value be adjusted to $[Your Proposed Value] to accurately reflect the property's actual condition and physical depreciation.

Thank you for your time and for reviewing this information. I look forward to your response regarding this adjustment.

Sincerely,

[Your Signature]

[Your Printed Name]