



# OFFICE OF ASSESSOR COUNTY OF ALAMEDA

1221 Oak St., Room 145, County Administration Building  
Oakland, California 94612-4288  
(510) 272-3787 / FAX (510) 272-3803

**PHONG LA**  
ASSESSOR

## ASSESSOR'S USE ONLY

☐ NO CHANGE  
☐ CHANGED TO  
\$ \_\_\_\_\_  
APPRAISER: \_\_\_\_\_  
SUP. INITIAL: \_\_\_\_\_  
DATE: \_\_\_\_\_

### 2025-26 INFORMAL REQUEST FOR "DECLINE IN MARKET VALUE" REASSESSMENT

California State Revenue and Taxation Code, Section 51 authorizes the Assessor to **temporarily** lower the assessed value of any real property when it is greater than the market value as of the January 1, lien date. If you have evidence that the market value of your property as of **January 1, 2025** is less than the assessed value, please provide the information below and return this request to the Assessor's Office by **December 31, 2025**. Requests received after December 31, 2025 may not allow enough time for staff to adequately review the informal request and still complete other mandated functions in a timely manner. If you have any questions, please contact our office at **(510) 272-3787**.

Please complete all the information below

#### 1. Owner Information

Assessor's Parcel Number (APN) \_\_\_\_\_ Square Feet \_\_\_\_\_  
Owner's Name \_\_\_\_\_ Daytime Phone (\_\_\_\_) \_\_\_\_\_

Property Address \_\_\_\_\_  
Street City Zip

Mailing Address \_\_\_\_\_  
Street City Zip

Property Purchased On \_\_\_\_\_ Purchase Price \$ \_\_\_\_\_

Your opinion of market value as of January 1, 2025 \$ \_\_\_\_\_ 2025 Assessed Value \$ \_\_\_\_\_

#### 2. Comparable Market Data Information

Sale	Address or APN	Sale Date (Must be prior to 3-31-25)	Sales Price	Square Feet	Description (Single or Multi family: building size, year built, # bedrooms & baths, # of units if multi-family, proximity. Commercial/Industrial: income, building and land size, zoning, proximity)
a.			\$		
b.			\$		
c.			\$		

Any additional information: \_\_\_\_\_

#### 3. Agent Information. If you have hired an agent to represent you or are an agent, please complete below.

Agent name \_\_\_\_\_ Phone (\_\_\_\_) \_\_\_\_\_

Agent mailing address \_\_\_\_\_

Street City Zip

AGENT SIGNATURE \_\_\_\_\_ Date \_\_\_\_\_

4. OWNER SIGNATURE (required on all requests) \_\_\_\_\_ Date \_\_\_\_\_

***If you have not received a response to this informal request from our office by the assessment appeals deadline or do not agree with the response you must file a timely Application for Changed Assessment in order to protect your appeal rights.***

#### Assessment Appeals (Not filed with the Assessor)

The Assessment Appeals Board (AAB) is an independent body established to resolve differences of opinion of value between the Assessor and property owners. To have your issue heard before the board you must file a timely Assessment Appeal Application. These forms are available through and must be filed with the Clerk, Board of Supervisors Office. The forms may be downloaded from their web site at <http://www.acgov.org/clerk/assessment.htm> and their office may be contacted at (510) 272-6352. **The filing period for the Assessment Appeals Process is between July 2 and September 15.**

If the 15th falls on a holiday or weekend, the deadline is on the next business day.