

**PRACTICE DIRECTIVE NO. 1**

**Statements of Issues, Evidence and Analysis**

- Purpose** This Practice Directive is to provide guidance for professional appraisers with respect to the content of Statements of Issues, Evidence and Analysis ordered to be produced under Rule 14 of the Board's Rules of Practice and Procedure.
- Guideline** The purpose of a Statement of issues Evidence and Analysis (Statement) is to give the other party and the Board a clear sense of the issues and why a party takes a particular view of any issue, and the requested disposition of the appeal. If actual value or any component of actual value is in issue in the appeal, the parties are not required or expected to produce appraisal reports at this stage of the proceeding.
- The Statement must include a without prejudice recommendation for the amendment or confirmation of the roll to indicate specifically what the party is seeking in the appeal. The purpose of the recommendation is not to provide an opinion of market value but to request a particular disposition the appeal. The recommendation is without prejudice in that as the appeal proceeds the parties may change their recommendations. The opinion of value eventually provided in an appraisal report produced for hearing may be different than the recommendation for the resolution of the appeal.
- The summary of evidence may be in brief descriptive form and, other than as outlined below, need not contain copies of actual evidentiary documents.
- A party must include with the copy of the Statement delivered to the other parties, copies of any documents relating to the property that is the subject of the appeal that are relevant to an issue identified in the Statement unless those documents have already been produced to the other party, the documents originated with the other party, the documents are not in the party's possession or control, or the board otherwise orders. Unless otherwise ordered, the Board does not require copies of any documents at this stage of the appeal.