



## DAN SOWELL, CFA

Bay County Property Appraiser  
860 West 11<sup>th</sup> Street  
Panama City, FL 32401



Dear Petitioner:

In response to your recent request, we are enclosing a petition form to the Value Adjustment Board (Form DR-486).

We wish to remind you, the petitioning taxpayer, that you have the burden of proving to the Value Adjustment Board that the appraiser's determination of assessed value is incorrect. To sustain your burden of proof, you must present clear and convincing evidence of an incorrect assessment.

The enclosed **Petition** form should be completed in **TRIPLICATE** and in its **ENTIRETY**, including the **parcel identification number, or tangible account number, signed** and sent to the following office:

**Clerk of the Circuit Court  
P.O. Box 2269  
Panama City, FL 32402  
Attn: Deanna Lockamy**

Respectfully yours,

Dan Sowell, CFA  
Bay County Property Appraiser