What is PVAB?

PVAB is the Property Value Appeals Board.
Who (The Board) - All members of the PVAB Board are appointed by the Gilliam County Board of Commissioners.
Who (You) - Those who own (or have an interest in) property within Gilliam County may appeal their Real Market Value (RMV) as assessed on their property tax statement to the PVAB Board.
What - The Board considers the petitioner's evidence of a lower RMV and information provided by the Assessor's Office. The burden of proof of a lower RMV is on the petitioner - the party seeking relief.
Where - If you are interested in filing a petition Gilliam County Clerk's Office:
Gilliam County Clerk
PO Box 427
221 S Oregon St
Condon OR 97823
Why - Voters approved Ballot Measure 50 in May 1997. Measure 50 decreased many tax bills and made future taxes more predictable. It also preserved some provisions of Measure 47 (passed in November 1996). Another component of Measure 50 was the creation of the Board of Property Tax Appeals (PVAB's former name) – The PVAB Board in each county is given the power to adjudicate Real Market Values in case a property owner does not agree with their assessed value.
When - Assessment date (when value is measured): January 1, 2025
Tax statements mailed out by the end of October 2025
File PVAB appeal petition by December 31, 2025 by 5:00 pm
Board hearing will be in February 2025

Tips for a Successful PVAB process

Tip #1 – You must provide proof
The Board considers the petitioner's evidence and information provided by the Assessor's Office. The Board must always keep in mind that the burden of proof is on the petitioner as the party seeking relief.
Tip #2 – Property value vs. taxes
Please remember that this process helps property owners appeal the Real Market Value assigned to their property. It is not a tool for challenging taxes.
Tip #3 – Learn the important acronyms (RMV, MAV, and AV)
RMV – Real Market Value
- The amount a typical seller would accept or what a typical buyer would offer to pay.
- If the property has no immediate market value, its real market value is the amount of money that would justly compensate the owner for loss of the property.
MAV – Maximum Assessed Value
- MAV is a term created by Measure 50 in 1997. MAV is the greater of 103% of the prior year's Assessed Value or 100% of the prior year's MAV – plus the MAV of any exception value. AV – Assessed Value
- Assessed Value is the lesser of the property's Real Market Value or Maximum Assessed Value.
Tip #4 – Arm's Length Sales

One of the best indicators of Real Market Value can be the sale of the property itself – but it needs to be an “arm’s length” sale. The sale was at “arm’s length” if:
- Neither of the parties involved was under any undue duress.
- Both parties were informed.
- The property was marketed under “normal” marketing conditions.
- The property was advertised for sale on the open market for a reasonable period.
- The parties involved were not related or business partners.

Tip #5 – Assessment Date

The PVAB Board considers the value of your property on the Assessment date: January 1, 2024. All evidence should be based near that date. These are unofficial tips provided to be helpful and are not guidelines. Please refer to the form instructions provided or contact the Gilliam County Clerk’s Office with more specific questions.