SAVE PRINT

JEFFREY PRANG
ASSESSOR

2026 Decline-in-Value Review Application

IMPORTANT **This form MUST be filed between July 2 and November 30, 2026.** Applications are valid if postmarked by November 30, 2026. Unfortunately, applications received outside of those dates cannot be processed. You may check the status of your decline-in-value reassessment at any time online at *assessor.lacounty.gov/decline-in-value.* For assistance, please call 213.974.3211 or 1.888.807.2111.

If your property suffers a "decline-in-value," you may be eligible for a **temporary** reduction in assessed value. A decline-in-value occurs when the market value of your property is less than the assessed value as of January 1, 2026. The best supporting documentation you can provide is information about the sale of comparable properties. In order to help us assist you, please try to find **two comparable sales** that sold as close to **January 1, 2026** as possible, but no later than **March 31, 2026**. While the submission of sales is helpful in determining the market value of your property, applications submitted without comparable sales will still be accepted and processed.

Owner Name	Owner Daytime Telephone
Property Address (Number/Street/City/ZIP)	Assessor's ID # (Map Book/Page/Parcel)
Mailing Address (Number/Street/City/State/ZIP)	
Your Opinion of Value as of **January 1, 2026**	Owner Email Address (Optional)

Subject Property Description:	Number of Bedrooms	Number of Bathrooms	Approximate Square Footage	Number of Units (Apartments)

Sale	**COMPARABLE SALES** Address or Assessor's ID #	Sale Date **(No later than 3/31/2026)**	Sale Price	Description ***Single Family/Multi-Res:*** *Include building size, year built, # of bedrooms & baths, proximity, # of units and income (if Multi-Res).* ***Commercial/Industrial:*** *Include income, building and land size, use, zoning, year built, proximity.*
1			$	
2			$	

Additional Information

IMPORTANT **Attach any supplemental data or additional information that supports your claim.**

Please keep a copy of this application for your records and as a reminder to file an assessment appeal if you do not receive the Assessor's findings by October 1, 2026. If you disagree with the Assessor's decline-in-value conclusion, you may file an appeal with the Assessment Appeals Board. The appeal must be filed no later than November 30, 2026.

ASSESSMENT APPEALS (NOT FILED WITH THE ASSESSOR)
The Assessment Appeals Board (AAB) is an independent body established to resolve differences of property value opinion between the Assessor and property owners. *AAB Filing Period:* For the 2026 "Regular Assessment Roll" a formal appeal may be filed from July 2 through November 30, 2026. For a "Corrected Assessment Roll" a formal appeal may be filed within 60 days of either (1) the date of mailing printed on the tax bill or (2) the postmark date for the tax bill, whichever is later. *Preserve Your Appeal Rights:* You may appeal before the applicable deadline without waiting for a response to this claim. Starting July 2, 2026, you may request an application from the Assessment Appeals Board at 213.974.1471 or online at *bos.co.la.ca.us.* You may withdraw your AAB appeal without penalty, for any reason.

Agent/Company Name, if applicable **(Attach Agent Authorization)**	Agent Daytime Telephone
Agent Mailing Address (Number/Street/City/State/ZIP)	Agent Email Address

Owner Signature	Date	Agent Signature	Date

MAIL TO: Los Angeles County Assessor, 500 West Temple Street, Room 286, Los Angeles, CA 90012-2770

Office of the Assessor • 213.974.3211 • Website: *assessor.lacounty.gov*

"Valuing People and Property"