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**Source:**

Iowa Code/2013 IOWA CODE/2013 IOWA CODE/TITLE X FINANCIAL RESOURCES/SUBTITLE 2 PROPERTY TAXES/CHAPTER 441 ASSESSMENT AND VALUATION OF PROPERTY/441.21 Actual, assessed, and taxable value.

**441.21(3) Actual, assessed, and taxable value.**

Provides, in part that "...the burden of proof shall be upon any complainant attacking such valuation as excessive, inadequate, inequitable, or capricious; however, in protest or appeal proceedings when the complainant offers competent evidence by at least two disinterested witnesses that the market value of the property is less than the market value determined by the assessor, the burden of proof thereafter shall be upon the officials or persons seeking to uphold such valuation to be assessed..."