WEST VIRGINIA CODE: §11-3-15I

§11-3-15i. Petitioner's right to appeal.

(a) If the assessor grants the requested relief, the petitioner may not appeal the ruling of the assessor.

(b) If the petitioner and the assessor reach an agreement within five business days after the conclusion of the meeting held as provided in §11-3-15g of this code, both parties shall sign the agreement and both parties waive the right to further appeal.

(c) If all or part of the petitioner's request under §11-3-15c, §11-3-15d, or §11-3-15e of this code is denied, the assessor shall mail, on the date of the ruling, to the petitioner at the address shown on the petition notice of the grounds of the refusal to make the change or changes requested in the petition. A petitioner whose request is denied, in whole or in part, or a petitioner who does not receive a response from the assessor by February 10, as provided in §11-3-15h of this code, may file a protest with the county commission sitting as a board of equalization and review, as provided in §11-3-24 of this code, or the Office of Tax Appeals.

WV Legislature