WEST VIRGINIA CODE: §11-3-15f

§11-3-15f. Rejection of petition; amended petition; appeal options.

If the assessor rejects a petition filed pursuant to §11-3-15c, §11-3-15d, or §11-3-15e of this code, the petitioner may appeal to the county Board of Equalization and Review as provided in §11-3-24 of this code or the Office of Tax Appeals.