

Type of Appeal	Board of Review	Dept. of Treasury	Tax Tribunal
Denial by Assessor OR Auditing County of PRE for current year and previous three years	No Review Authority	No Review Authority	Within 35 days after date of notice of denial
PRE which was NOT on the current year and previous three year's Tax Roll	No Review Authority	No Review Authority	Within 35 days of decision by the Department of Treasury
Department of Treasury Denial of PRE	No Review Authority	Hearings Division within 35 days after date of notice of denial	Within 35 days of the final decision by the Department of Treasury