

When you rebut or refute an opposing position, use the following three-part organization:

The opponent's argument: Usually, you should not assume that your reader has read or remembered the argument you are refuting. Thus at the beginning of your paragraph, you need to state, accurately and fairly, the main points of the argument you will refute.

Your position: Next, make clear the nature of your disagreement with the argument or position you are refuting. Your position might assert, for example, that a writer has not proved his assertion because he has provided evidence that is outdated, or that the argument is filled with fallacies.

Your refutation: The specifics of your counterargument will depend upon the nature of your disagreement. If you challenge the writer's evidence, then you must present the more recent evidence. If you challenge assumptions, then you must explain why they do not hold up. If your position is that the piece is filled with fallacies, then you must present and explain each fallacy.

<http://debateable.org/debate-topics/rebuttals#h3-6-develop-rebuttals>