

## PREPARING AN APPEAL

### 1. Information Required

File an original completed petition form with the Board. Submit separate petitions for each parcel. You must provide the following information for your petition to be considered complete:

- Assessor's parcel number;
- Your name and address;
- Name of your representative, if applicable (please include power of attorney);
- Property address;
- Value as listed by the Assessor in the Valuation Notice;
- Your opinion of the value;
- Specific reasons why you believe the Assessor's value does not reflect the true and fair market value of your property. Include sufficient information or statements as to the reasons why you believe the Assessor's determination is incorrect. The amount of tax, the assessed value of other properties, the percentage of assessment increase, personal hardship, and other matters unrelated to the market value cannot, by law, be considered by the Board.
- Sign and date the petition; and
- Attach a copy of the Assessor's Valuation Notice (if filed after July 1) or other determination notice.

### 2. Acceptable Evidence for Appealing Assessed Valuation

The issue before the Board is the market value of your property. State law requires the Assessor to value all taxable property at 100 percent of its true and fair market value. The Board has no authority to consider assessed value comparisons of other properties to determine market value.

Although you are not required to submit additional information for your petition to be considered complete, you are strongly encouraged to provide as much evidence as possible to support your estimate of valuation. By statute, the Assessor's valuation is presumed to be correct and you must show by clear, cogent and convincing evidence that the Assessor's valuation is incorrect

Examples of acceptable evidence:

- Comparable sales and/or sales of the subject property. The best comparable sales are properties located in your neighborhood, with similar land and improvement features, which sold closest to the valuation date at issue. Comparable properties do not have to exactly match your property. Look for sales that are most similar, note their differences, and identify superior and inferior property features.
- contractor estimates of costs to repair building or land defects;
- letters or documents from government agencies and/or experts regarding development limitations;
- deeds describing easements that impact value;
- independent appraisals;
- photographs of features or conditions that you believe diminish your property's market value;
- maps showing proximity to high traffic areas, access limitations, hazards such as steep slopes, high groundwater and flooding, etc.

You may provide this information at any time up to 7 business days before your scheduled hearing. However, the Board recommends that you submit your supporting evidence sooner than later, since your evidence may convince the Assessor to consider recommending an adjustment to your property's assessed valuation. **Please remember to provide one copy of all documentary evidence to the Board of Equalization and a second copy to the Assessor's Office.**

For more information, consult *Appealing Your Property Assessment to the County Board of Equalization* [http://dor.wa.gov/docs/Pubs/Prop\\_Tax/AppealProp.pdf](http://dor.wa.gov/docs/Pubs/Prop_Tax/AppealProp.pdf)

### 3. What Not To Include

Petitioners are discouraged from including sensitive information such as social security numbers, employer identification numbers, and bank routing numbers on the petitions.