Pend Oreille County

BOARD OF EQUALIZATION

Post Office Box 5018 • Newport, WA 99156-5018 • (509)447-2712
Office Hours: Monday – Friday, 8:00 a.m. to 4:30 p.m.

INFORMATION REGARDING APPEAL SUBMITTAL – (All papers/documents must be submitted in two copies—one for BOE and one copy will be delivered by clerk to Assessor's Office)

Attached is a Taxpayer Petition for you to complete. Two copies must be returned, to the Board of Equalization Clerk no later than July 1st or 30 days from the date of mailing of the valuation or other determination notice, whichever date is later. NOTE - A separate petition must be filed for each tax parcel.

The Board of Equalization is a Board authorized by the Department of Revenue and is not affiliated with the Assessor's Office. By law the Assessor is presumed to be correct unless the petitioner presents clear, cogent and convincing evidence the Assessor has made an error (RCW 84.40.030).

For real property appeals, evidence might include the following: recent sales of comparable properties which information can be obtained through personal research, local realtors, local newspapers and by using the public terminal computer in the Pend Oreille Assessor's Office. Snapshots of your property that show disrepair are a good visual aid. It is not necessary to have a special appraisal done for this appeal, however, if you have had a recent appraisal, please include it. Maps, letters and any other information you have should be attached to the petition. *The Board does not consider the amount of tax, personal hardship or the amount of the assessment increase.*

The Board is required to base its decision on full market value as of January 1 of the assessment year (July 31 for new construction).

After the completed petition is submitted to the Board of Equalization, the Clerk will process the appeal, forwarding one copy to the Assessor's office for answering. The Assessor's office will answer the appeal and you will receive a copy. The Clerk will schedule a hearing and you will receive a Notice of Hearing stating the date, time and place of the hearing. On average, a 30-minute period is allotted for a hearing.

If you have any questions about submitting a petition, please contact the Clerk at (509) 447-2712 or by e-mail at **czieske@pendoreille.org**. Hours are Monday through Friday, 8:00 a.m. to 4:30 p.m. Information is also available on the County's website at **https://pendoreilleco.org/your-government/board-of-equalization/**.

Sincerely,

Crystal Zieske, Clerk
Board of Equalization

Attached:

- Taxpayer Petition to the Pend Oreille County Board of Equalization for Review of Real Property Valuation Determination (This is the form you complete in duplicate, or provide an original and a photocopy)
- Instructions for Petition for Review of Real Property Valuation Determination
- Appealing Your Property Assessment to the County Board of Equalization

Office Use Only
Petition: _____
Date Received: _____

Taxpayer Petition to the Pend Oreille County Board of Equalization for Review of Real Property Valuation Determination

This petition must be filed or postmarked by July 1 of the current assessment year or 30 days after the date of mailing of the change of value or other determination notice (up to 60 days in those counties that the Legislative Authority has extended the deadline). If filing after July 1, a copy of the determination notice must be attached to this petition.

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the assessment roll for _____ for taxes payable in _____ to the amount shown in Item No. 3(b) on this form.

Please Complete All Items (Please Print)

1. **Account/Parcel Number:** _____
2. **Owner:** _____

Mailing Address for All Correspondence Relating to Appeal:

Street address: _____

City, State, Zip Code: _____

May we contact you by email? ☐ **Yes** ☐ **No** **E-mail address:** _____

Daytime Phone No: _____ **Fax No:** _____

Name of petitioner or authorized agent:

3. **Assessor's determination of true & fair value:**

Land.....$ _____

Improvement/Bldgs.....$ _____

TOTAL.....$ _____

(b) Your estimate of true & fair value:

Land.....$ _____

Improvement/Bldgs ...$ _____

TOTAL .....$ _____

Date the assessor's "Change of Value Notice" or other determination notice was mailed: _____

I request the information the assessor used in valuing my property. ☐ Yes ☐ No

4. **Specific reasons why you believe the assessor's value does not reflect the true and fair market value.**

NOTE: Under Washington law, you must prove that the assessor's value is not the true and fair market value (RCW 84.40.0301). If this petition concerns income property, please attach a statement of income and expenses for the past two years and copies of leases or rental agreements.

Other issues relevant to your case:

_____

5. **Power of Attorney:** If power of attorney has been given, the taxpayer must so indicate by signing the statement below or attaching a signed power of attorney.

The person whose name appears as authorized agent has full authority to act on my behalf on all matter pertaining to this appeal.

Signature of Petitioner (Taxpayer) _____

I hereby certify I have read this Petition and that it is true and correct to the best of my knowledge.

Signed this _____ day of _____, _____.

_____

Signature of Taxpayer or Agent

6. The property which is the subject of this petition is (check all which apply):

- ☐ Farm/Agricultural Land
- ☐ Residential Land
- ☐ Commercial Land
- ☐ Industrial Land
- ☐ Designated Forest Land
- ☐ Open Space/Current Use Land
- ☐ Residential Building
- ☐ Commercial Building
- ☐ Industrial Building
- ☐ Mobile Home
- ☐ Other _____

7. General description of property:

a. Address/location: _____

b. Lot size (acres): _____

c. Zoning or permitted use: _____

d. Description of building: _____

e. View? ☐ Yes ☐ No f. Waterfront? ☐ Yes ☐ No

8. Purchase price of property: $ _____ (If purchased within last 5 years)

Date of purchase: _____

9. Remodeled or improved since purchase? ☐ Yes ☐ No Cost $ _____

10. Has the property been appraised by other than the county assessor? ☐ **Yes** ☐ **No**

If yes, appraisal date: _____ By whom? _____

Appraised value: $ _____ Purpose of appraisal: _____

Please complete all of the above items (if applicable). Information in boxes 1 – 5 must be provided to be considered a complete petition.

You may submit additional information, either with this Petition or prior to twenty-one business days before the hearing, to support your claim. The area below may be used for this purpose.

11. Check the following statement that applies:

☐ I intend to submit additional documentary evidence to the Board of Equalization and the assessor **no later** than twenty-one business days prior to my scheduled hearing.

☐ My petition is complete. I have provided all the documentary evidence that I intend to submit and I request a hearing before the Board of Equalization as soon as possible.

Check one of the following: ☐ I plan to attend the hearing ☐ I do not plan to attend the hearing

Documentary Evidence Worksheet

Most recent sales of comparable property (within the past 5 years):

	Parcel No.	Address	Land Size	Sale Price	Date of Sale
a.					
b.					
c.					
d.					

Information regarding sales of comparable properties may be obtained through personal research, local realtors, appraisers, or at the county assessor's office.

For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For assistance, contact the county board of equalization where your property is located.

Instructions for Petition to the County Board of Equalization for Review of Real Property Valuation Determination

All information in boxes 1 – 5 must be completed (if applicable). **The petition must be signed and dated**. Without this information, your Petition for Review **will not be considered complete.**

1. Your account or parcel number appears on your determination notice, value change notice, and tax statement. If you are appealing multiple parcels, you must submit separate petitions for each parcel.

2. Self-explanatory.

3. You may appeal the **assessed** value of the property. The assessed value is based on the true and fair value of the property. Check the box if you are requesting the information the assessor used to value the property.

Appeal of Assessed Value

To successfully appeal the Assessed Value of the property, you must show by clear, cogent, and convincing evidence the value established by the assessor is incorrect. In Section 4, you must list the reasons why you believe the Assessed Value is incorrect.

4. List the specific reasons for the appeal. Statements that simply indicate the assessor's valuation is too high or the amount of tax is excessive are not sufficient (WAC 458-14-056). The reasons must specifically indicate why you believe the assessed value does not represent the true and fair value of the property.

   Note any other issues you believe are relevant to the value of your property. If your appeal concerns a comparison of your assessment relative to assessments of other properties, the Board may determine if all of the properties are assessed at their true and fair value. The Board is limited to determining the market value of property. Therefore, any adjustment to the assessed value of your property or other properties must be based on evidence of the true and fair value of the property.

5. Indicate if you are acting under a written Power of Attorney. This section need not be completed if the agent is an attorney-at-law.

   Sign and date the petition.

6.–10. Self-explanatory.

Additional information to support your estimate of value may be provided either with this petition or prior to twenty-one business days before the hearing. You must also provide a copy of any additional information to the assessor.

The petition must be filed or postmarked by

July 1 of the current assessment year or 30 days after the date of mailing of the change of value or other determination notice (up to 60 days in those counties that the Legislative Authority has extended the deadline). If filing after July 1, a copy of the determination notice must be attached to this petition.

One original signed petition and one copy (including all attachments) should be filed with the County Board of Equalization in the county where the property is located.

Appealing Your Property Assessment to the County Board of Equalization

MAY 2018

If you disagree with the assessor's valuation of your property, you have the right to appeal. This publication provides an overview of the board of equalization's property assessment appeal process.

Property Valuation Methods

State law requires assessors to value all taxable property at **100 percent of its true and fair market value in money** according to the highest and best use of the property. Market value is the amount of money that a willing and unobligated buyer is willing to pay a willing and unobligated seller.

The county assessor values real property using one or more acceptable appraisal methods:

- Market or sales comparison
- Cost approach
- Income capitalization approach for income producing property
- Combination of the three approaches above

Settling Disagreements on Property Value

You can contact your county assessor's office to review your valuation whenever you have questions about your property value. Property owners can often settle disagreements at this level without continuing the appeal process. However, you still need to preserve your appeal rights by timely filing your appeal form with the *Board of Equalization*.

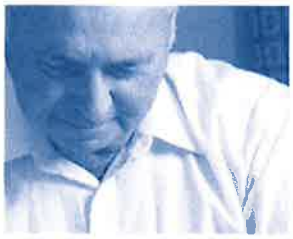
Assessor Determines Assessed Value

The county assessor determines the assessed value of your property. A *Change of Value Notice* is sent to you when the assessed value of your property changes. The notice indicates the assessed value of your land and improvements. Real property must be reassessed on a yearly basis with physical inspections at least every six years.

Appraised vs. Assessed Value

Appraised value is the true and fair market value or the amount of money a buyer is willing to pay a seller for a property.
Assessed value is the value on which your property taxes are based. This amount may be less than the appraised value if you are receiving any type of exemption or reduction.

This material is intended for general information purposes and does not alter or supersede any administrative regulations or rulings issued by the Department of Revenue.



Filing an Appeal

To file an appeal against an assessor's property valuation, you must complete a Taxpayer Petition for Review of *Property Valuation Determination* form in the county where the property is located. A letter or phone call will not be accepted as a substitute for the appeal form.

Only the taxpayer or entity whose name and address shows on the assessment roll, or their duly authorized agent, or the property owner may file an appeal.

Appeal Forms

Appeal forms are available at:

- Department of Revenue's website dor.wa.gov.
- Local county board of equalization office where property is located.
- Local county assessor's office.

Filing Deadline

The deadline for filing an appeal is the latter of:

- July 1 of the assessment year; or
- Within 30 days* of when the *Change of Value Notice* was issued by the assessor's office.

For example: The *Change of Value Notice* you received was postmarked July 20. The deadline for filing an appeal would be August 19.

If you mail your appeal form, it must be postmarked by midnight of the deadline. You may hand deliver the appeal form to your county board of equalization and have it date stamped.

* Certain counties extend the filing deadline to 60 days. Please check with your county board of equalization for your filing deadline.

Exception to Filing Deadline

Following are reasons why the filing deadline may be waived:

- Death or serious illness of the taxpayer or member of the taxpayer's immediate family.
- The taxpayer was absent from his or her home where the change of value notice is mailed.
- The taxpayer relied on incorrect written advise from a board member, board staff, assessor, assessor staff or property tax advisor.
- The loss or delay of the petition by the postal service.
- The taxpayer is a business, and the employee responsible for dealing with property taxes was unavailable due to an illness or unavoidable absence.
- Boards of equalization must waive the filing deadline when the assessor did not issue a revaluation notice and the assessment did not change compared to the prior assessment year.

The request to waive the filing deadline must be made within a reasonable amount of time of the deadline. The board's decision to waive the filing deadline is not appealable.

The following are reasons why the board may be reconvened:

- If you did not receive a change of value notice at least 15 days prior to the filing deadline, and you can show proof that the value was changed for the current assessment year.*
- The assessor submits an affidavit to the board stating that he or she was unaware of facts that were discoverable at the time of appraisal and the lack of that information impacted the assessment.*
- The property was purchased after July 1, but on or before December 31 of the assessment year and the sale price was less than 90% of the assessed value, and the sale was between a willing and unobligated buyer and seller (an arm's-length transaction).*
- You received a change of value notice for property that existed but was not included in your previous assessment (omitted property).**
- You may request the board to reconvene if all of the following conditions apply:
  - A timely appeal was pending before the board of equalization when the property was revalued for an intervening year and the assessed value did not change;
  - No appeal was filed for the intervening year; and
  - The reconvening request is filed within 30 days of the board of equalizations decision.
- The property was overvalued by at least 100 percent.***

*Appeal must be submitted by April 30 following the year being appealed.

**Appeal must be submitted within 3 years of the discovery of the omission.

***Appeal must be submitted within 3 years of the board's regular convened session.

Note: The county assessor is required to issue the *Change of Value Notice* to the taxpayer whose name and address appears on the assessment roll. The taxpayer is responsible for:

- Notifying the county assessor of any address change.
- Requesting copies of the notices from the assessor, mortgage or lending company.

Information Required in Appeal
An appeal form must include specific market reasons why you believe the assessor's valuation is incorrect. Statements that the assessor's valuation is too high or property taxes are excessive are not sufficient. You must be specific as to why the assessed value does not reflect market value.

Examples might include:

- Recent appraisal of your property.
- Excessive deterioration of your property.
- Sales of similar properties reflecting a lower value for your property.

Comparing the assessment, percentage of increase or other uniformity issue alone is not sufficient to win your case. You must provide market evidence demonstrating the comparison properties are valued at 100% true & fair market value, while your parcel is not valued at 100% true and fair market value.

Your appeal must include the following information:

- Parcel number of the property you are appealing.
- County assessor's determination of value.
- Your estimate of value.
- Comparable sales or other supporting evidence you wish to include.
- Indication if you intend to submit additional evidence prior to the hearing.

Information must be provided at least twenty-one business days prior to your hearing date with the board of equalization and assessor.

Listing Comparable Sales

You can get comparable sales information from records at the county assessor's office, realtors or title companies. You should use property sales that are most comparable to your property, and which sold closest to the assessment or appraisal of your property. The best sales comparisons are sales of your property or similar properties in your area or neighborhood. For each comparable sale you use, make sure to include the parcel or account number, property address, date of sale, sale price and comparable property characteristics.

Comparable characteristics to consider are:

Land

- Location (sales in the same subdivision or neighborhood)
- Unit of comparison (lot size, acreage, square feet and front feet)
- Desirable features such as a view or waterfront
- Sewer/septic systems
- Undesirable features such as an access problem
- Wetlands
- Water systems
- Zoning

Improvements

- Type of construction (wood frame, brick or other)
- Square footage of total finished living area
- Year built
- Number of stories
- Improvement type and grade
- Building condition
- Number of bedrooms and bathrooms
- Fireplace
- Garage/carport

Other Supporting Evidence

- A map showing the location of your property and comparable sales properties
- Appraisals prepared by others
- Documentation by others concerning problems
- Written estimates of the cost to repair problems
- Photographs

True and Fair Value

The county board of equalization determines if all properties are assessed at their true and fair value. Equalization issues brought before the county board of equalization may result in changes in value of all properties involved.

Hearing Process

The clerk of the board of equalization will notify you about the date, location and time of your scheduled hearing.

The hearing is an informal review that allows property owners to represent themselves without an attorney. Both you and the assessor will give oral testimony and written evidence to support the value. Both parties may rebut evidence provided to the board of equalization.

Keep in mind the assessor, by law, is presumed to be correct. The burden of proof is on you, the taxpayer, to show that the assessed value is not correct. You must present clear and convincing evidence to support your estimate of market value.

Board of Equalization Decision

Boards of Equalization must issue a written decision within 45 days of the hearing.

Appealing the County Board's Decision

You may appeal the board of equalization's decision to the state Board of Tax Appeals (BTA). Your appeal must be filed with the BTA within 30 calendar days of the postmarked date of the board of equalization's decision. You may also pay your taxes under protest and petition the Superior Court for a refund by filing a lawsuit (Revised Code of Washington (RCW) Chapter 84.68).

Frequently Asked Questions

Q. If I don't file my appeal by the deadline,will the county board of equalization consider my appeal?

A. There are limited reasons the board would reconvene to consider an appeal if the appeal was not filed by the deadline.

For example: A new purchaser bought property after July 1 and before December 31 of the assessment year, and the sale price was less than 90 percent of the assessed value. The deadline for requesting the board to reconvene is April 30 following the assessment year. Or, in the event of 100 percent over valuation, a board may reconvene up to three years after their regular session. Contact your county board of equalization for more information.

Q. When should I pay my property taxes, before or after the hearing?

A. You should pay your property taxes when they are due. After your hearing, when the board of equalization has made their decision, the treasurer will notify you of any adjustment to your taxes.

Laws and Rules

Revised Code of Washington (RCW) Chapter 84.08 — General Powers and Duties of Department of Revenue

RCW Chapter 84.48 — Equalization of Assessments

WAC Chapter 458-14 — County Boards of Equalization

Need More Information?

If you have questions about the appeal process or need help in completing the appeal form, contact the assessor or county board of equalization where your property is located.

For general information contact:

- **Department of Revenue, Telephone Information Center 1-800-647-7706**
- To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715.
- Teletype (TTY) users please call (360) 705-6718.

Visit our website at dor.wa.gov

For tax assistance or to request this document in an alternate format, visit https://dor.wa.gov or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.

Prepared by the Taxpayer Services Division

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